

DIARY

Book 572-A

Operation of Payroll Savings Plan
in Selected Industries

September 28, 1942

TREASURY DEPARTMENT

INTER OFFICE COMMUNICATION

DATE September 28, 1942

TO Secretary Morgenthau
FROM Mr. Haas
Subject: Operation of the payroll savings plan in selected industries.

On various occasions in the past, a series of tables has been prepared covering the operation of the payroll savings plan in selected industries. There is attached to this memorandum a report which brings up to date the data heretofore submitted. The report includes data on practically all of the large companies in the country and divides the nation's industrial activity into 32 important industries. A summary table covering all industries appears on page 2 of the report. For purposes of analytical comparisons, the table ranks the industries in the order of the highest average monthly salary per employee. Industry tables within the report are arranged alphabetically, and on each industry table the companies are arranged in accordance with the size of their employment.

A review of the report indicates that, although there are wide variations and some exceptions, there is a rough correlation between the size of the average monthly salary per employee and (1) the dollar amount deducted per month per employee for the purchase of war savings bonds, and (2) the percentage of that deduction to his salary. Roughly, larger amounts are deducted for the purchase of war savings bonds -- both in dollar amounts and percentagewise -- in industries paying a high level of wages and salaries than in those paying a lower level of wages and salaries. Attention is called particularly to the fact that in general the highest deductions and the largest percentages of payroll deducted occur in those industries where the average monthly salary is in excess of \$200 per month. This correlation it should be noted, however, is not always apparent for all the companies within each industry.

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There are 2,200 companies included in the attached report. They employ one-half of the aggregate number of the persons on payroll savings plans in industry, and their deductions from pay amount to approximately one-half of the aggregate amount deducted by all industrial concerns in the country. In other words, these 2,200 companies account for one-half of the payroll savings money. If each of these 2,200 companies had 90 percent participation and 10 percent of payroll deducted, the payroll savings deductions for these companies alone would be in excess of \$200 millions a month. If all companies in the country that have payroll savings plans were on a 90 percent participation and a 10 percent deduction basis, the amount contributed toward the purchase of war savings bonds would be in excess of \$400 millions a month.

Attachment

Operation of the Payroll Savings Plan
in Selected Industries

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Office of the Secretary of the Treasury,
Division of Research and Statistics.

September, 1942.

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Operation of Payroll Savings Plan in Selected Industries
Latest Data Available September, 1942
Industries are ranked in order of highest monthly salary per employee

Industry	Number of employees	Percentage of employees participating	Average monthly salary	Percentage of aggregate payroll deducted	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Motion Pictures, Theatres and Amusements....	48,106	69.5	\$264.52	5.0	\$18.89	7.1
Shipbuilding.....	523,863	70.4	232.45	6.0	19.85	8.5
Automotive Manufacturing.....	753,364	87.9	230.39	6.3	16.40	7.1
Machinery, Tools and Plant Equipment.....	416,088	73.7	219.36	5.8	17.35	7.9
Railway Equipment.....	137,730	82.8	214.15	5.4	14.00	6.5
Aviation Manufacturing.....	611,384	70.0	211.28	5.7	17.33	8.2
Construction and Building Materials.....	236,901	70.0	208.58	5.3	15.93	7.8
Electrical Equipment.....	479,403	85.4	204.48	7.8	18.63	9.1
Petroleum.....	326,844	69.4	203.87	5.0	14.62	7.2
Metal Products-Miscellaneous.....	467,183	73.7	200.04	5.4	14.70	7.4
Non-Ferrous Metals Mining and Processing....	186,144	60.3	195.40	3.7	12.08	6.2
Household Appliances.....	48,367	67.5	195.39	3.7	10.63	5.4
Steel and Iron.....	937,866	76.1	193.94	4.3	11.09	5.7
Publishing.....	63,137	59.2	191.83	3.8	12.37	6.4
Agricultural Implements.....	100,477	94.4	191.06	6.0	12.10	6.3
Chemicals.....	460,414	79.9	190.96	5.5	13.25	6.9
Railroads.....	1,406,616	74.3	188.93	3.4	8.52	4.5
Banking and Finance.....	108,744	83.5	185.51	3.9	8.66	4.7
Rubber Products.....	202,332	70.7	184.45	3.8	9.87	5.4
Insurance.....	146,326	91.1	184.11	4.0	8.17	4.4
Public Utilities.....	358,258	72.5	183.24	3.3	8.44	4.6
Food Products.....	278,398	66.5	168.17	3.8	9.58	5.7
Telephone and Telegraph.....	383,436	92.0	164.65	6.2	11.29	6.8
Paper and Pulp.....	134,712	73.0	160.42	4.3	9.51	5.9
Coal and Coke.....	203,357	74.6	156.61	4.9	10.20	6.5
Glass, Stone, Brick, Clay and Cement.....	143,385	75.0	156.00	3.8	7.96	5.1
Services - Miscellaneous.....	92,487	56.6	152.99	3.2	8.60	5.6
Meat Packing.....	228,106	87.2	143.42	6.2	10.27	7.2
Lumber and Wood Products.....	97,091	62.8	138.55	3.8	8.38	6.0
Mercantile Establishments.....	495,831	70.8	122.84	4.2	7.25	5.9
Textiles, Clothing and Shoes.....	690,532	73.0	117.10	4.7	7.56	6.5
Tobacco Products.....	49,918	74.7	109.34	4.9	7.10	6.5

Agricultural Implements

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
International Harvester Co., Ill.....	54,639	97.9	5.9	\$ 178.56	\$ 10.81	6.1
Caterpillar Tractor Co., Ill.....	15,382	94.7	4.9	202.61	10.43	5.1
Deere and Co., Ill.....	14,007	92.4	7.6	214.10	17.62	8.2
J. I. Case Co., Ill.....	6,948 2/	82.1/	3.1/	206.46 1/	9.75 1/	4.1/
Oliver Farm Equipment Co., Ill.....	6,272	82.9	3.9	206.15	20.00	9.7
Minneapolis Moline Power Implement Co., Minn...	5,200	92.3	9.0	163.27	7.44	4.6
American Fork and Hoe Co., Ohio.....	2,687	94.5	5.7	226.81	13.76	6.1
The Massey-Harris Co., Wis.....	2,290	1/	1/	1/	1/	1/
Cleveland Tractor Co., Ohio.....	2,100 2/	1/	1/	1/	1/	1/
Total.....	<u>100,477</u>	94.4	6.0	\$ 191.06	\$ 12.10	6.3

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

Automotive Manufacturing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* General Motors Corp., Mich.....	256,572	99.4	6.6	\$233.85	\$15.45	6.6
* Ford Motor Co., Mich.....	132,013	78.8	4.7	196.96	11.85	6.0
* Chrysler Corp., Mich.....	62,894	82.9	7.0	263.15	22.30	8.5
* Packard Motor Car Co., Mich.....	22,185	79.8	5.4	334.01	22.39	6.7
Briggs Manufacturing Co., Mich.....	20,551 2/	1/	1/	1/	1/	1/
Hudson Motor Car Co., Mich.....	18,296	90.0	11.0	269.26	32.91	12.2
* Timken Roller Bearing Co., Ohio.....	17,091	50.7	3.0	205.94	12.26	6.0
* Edward G. Budd Manufacturing Co., Pa.....	16,473	81.4	5.3	219.92	14.42	6.6
* Studebaker Corp., Indiana.....	15,386	97.9	6.8	286.51	19.78	6.9
* Electric Auto-Lite Co., Ohio.....	12,485	86.6	5.0	178.20	10.34	5.8
Yellow Truck & Coach Co., Mich.....	12,073	97.5	5.1	193.83	10.09	5.2
Continental Motors Corp., Mich.....	11,150	90.3	7.3	325.62	26.34	8.1
* American Chain & Cable Co., Conn.....	9,784	94.7	8.5	205.43	18.42	9.0
* Stewart-Warner Corp., Ill.....	9,551	97.2	9.6	161.22	15.97	9.9
Eaton Manufacturing Co., Ohio.....	9,357	95.0	6.1	264.43	16.87	6.4
* Murray Corporation of America, Mich.....	9,254	93.5	7.7	271.54	22.34	8.2
Mack Trucks Inc., Pa.....	7,645	66.0	7.5	202.78	23.01	11.3
Kelsey-Hayes Wheel Co., Mich.....	7,579	93.0	9.0	239.93	23.23	9.7
Spicer Manufacturing Co., Ohio.....	7,047	89.0	6.4	264.94	19.18	7.2
Timken-Detroit Axle Co., Mich.....	6,700	83.6	8.2	246.07	24.27	9.9
* Fafnir Bearing Co., Conn.....	6,665	85.7	5.8	161.38	11.00	6.8
Clark Equipment Co., Mich.....	5,831	76.8	5.7	200.05	14.89	7.4
* American Bosch Corp., Mass.....	5,500	100.0	11.0	177.15	19.49	11.0
White Motor Co., Ohio.....	5,400	89.6	3.4	231.48	8.70	3.8
Fruehauf Trailer Co., Mich.....	5,249 2/	1/	1/	1/	1/	1/
* McQuay Norris Manufacturing Co., Inc., Mo	4,484	61.4	5.5	130.87	11.66	8.9
* Electric Storage Battery, Pa.....	4,332	71.4	3.9	170.43	9.21	5.4
Borg Warner Corp., Mich.....	4,302	84.4	5.8	283.52	19.41	6.8
Budd Wheel Co., Mich.....	4,144	79.8	5.8	276.57	20.26	7.3
* Gar Wood Industries Inc., Mich.....	3,746	64.2	5.1	200.52	15.86	7.9

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Automotive Manufacturing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(continued-2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Nash-Kelvinator Corp., Wis.....	3,721	61.9	4.7	\$290.43	\$22.23	7.7
* Hercules Motor Co., Ohio.....	3,472	76.1	5.5	356.25	25.59	7.2
* Motor Wheel Corp., Mich.....	3,132	39.0	2.0	246.67	12.62	5.1
* Lycoming Manufacturing Co., Pa.....	3,112	92.0	5.7	227.61	14.02	6.2
* Houdaille-Hershey Corp., N. Y.....	2,705	90.8	8.6	199.61	18.86	9.4
* Heil Co., Wis.....	2,700	94.4	2.9	232.41	7.17	3.1
Briggs & Stratton Corp., Wis.....	2,476	93.0	3.0	258.44	18.40	3.2
Harley-Davidson Motor Co., Wis.....	2,400	79.2	4.2	279.17	14.74	5.3
Noblitt Sparks Industries, Indiana.....	2,321	90.7	4.8	162.55	8.65	5.3
Buda Co., Ill.....	2,293	99.2	5.8	196.60	11.50	5.8
* Autocar Co., Pa.....	2,207	73.0	4.2	267.70	15.25	5.7
Graham-Paige Motors Corp., Mich.....	2,110	96.4	10.0	247.77	25.70	10.4
Carter Carburetor Co., Mo.....	2,106	86.9	4.2	213.68	10.40	4.9
Four Wheel Drive Auto Co., Wis.....	1,932	76.8	4.9	136.18	8.73	6.4
* Federal Mogul Corp., Mich.....	1,926	81.7	4.1	210.39	10.55	5.0
* Perfect Circle Co., Indiana.....	1,922	45.5	2.3	158.48	8.11	5.1
* Trico Products Corp., N. Y.....	1,856	91.5	5.5	157.06	9.39	6.0
Diamond T Motor Car Co., Ill.....	1,809	97.8	12.4	219.50	27.87	12.7
* Waukesha Motor Co., Wis.....	1,790	87.3	4.4	224.35	11.29	5.0
Holley Carburetor Co., Mich.....	1,780	51.6	5.6	222.75	24.29	10.9
Motor Products Corp., Mich.....	1,710	98.0	7.9	268.67	21.60	8.0
Champion Spark Plug Co., Ohio.....	1,703	41.0	2.3	179.80	10.14	5.6
Bower Roller Bearing Co., Mich.....	1,700	86.5	5.7	191.18	12.49	6.5
* Norma-Hoffman Bearing Corp., Conn.....	1,475	90.0	10.0	195.07	21.67	11.1
* McCord Radiator & Manufacturing Co., Mich	1,413	86.3	5.8	227.48	15.41	6.8
* L. A. Young, Spring & Wire Corp., Mich...	1,376	91.9	5.8	206.42	13.00	6.3
Bendix-Westinghouse Automotive Air Brake Co., Ohio.....	1,315	41.1	2.1	222.40	11.57	5.2
Trailer Company of America, Ohio.....	1,290	90.3	4.9	135.66	7.30	5.4
American La France & Foamite Corp., N. Y.	1,257	68.3	5.0	163.80	12.07	7.4
National Automotive Fibres Inc., Mich....	1,290	37.6	3.5	140.14	13.19	9.4

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Automotive Manufacturing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (continued-3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Ainsworth Manufacturing Corp., Mich.....	1,079	92.7	8.3	\$291.01	\$26.00	8.9
Monroe Auto Equipment Co., Mich.....	1,047	100.0	10.0	214.20	21.42	10.0
Highway Trailer Co., Wis.....	<u>1,000</u>	92.5	5.5	129.44	7.70	5.9
Total.....	<u>753,364</u>	87.9	6.3	\$230.39	\$16.40	7.1

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

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Aviation Manufacturing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Curtiss-Wright Corp., N. Y.....	67,737	55.1	3.8	\$220.32	\$15.07	6.8
Bendix Aviation Corp., Ind.....	54,849	80.4	6.3	223.30	17.52	7.8
* Glenn L. Martin Co., Md.....	53,665	38.2	2.3	159.45	9.49	6.0
* Consolidated Aircraft Corp., Calif.....	45,238	38.7	3.0	212.91	16.75	7.9
United Aircraft Corp., Conn.....	43,943	90.0	10.0	251.71	27.97	11.1
Douglas Aircraft Co., Calif.....	40,000 2/	88.0 1/	3.3 1/	173.27 1/	6.53 1/	3.8 1/
* North American Aviation, Calif.....	36,395	90.0	10.0	201.95	22.44	11.1
Lockheed Aircraft Corporation, Calif.....	35,927	60.1	4.8	242.54	19.31	8.0
Sperry Corporation & Subsidiaries, N. Y.	34,208	90.0	10.4	213.62	24.69	11.6
Boeing Aircraft Co., Wash.....	32,000					
* General Motors (Corp)-Aircraft Divisions						
Mich.....	24,257	99.3	6.1	242.51	14.90	5.1
Vega Aircraft Co., Calif.....	19,352	42.0	3.0	224.70	16.28	7.2
* Bell Aircraft Corp., N. Y.....	18,000	61.1	4.7	211.11	16.36	7.8
* Brewster Aeronautical Corp., N. Y.....	17,469	62.9	5.2	221.90	18.52	8.3
Wright Aeronautical Corp., Ohio.....	16,000	96.1	7.9	216.59	17.76	8.2
* Grumman Aircraft Engineering, N. Y.....	13,191 2/	63.8	5.2 1/	207.93 1/	11.98 1/	5.8 1/
Vultee Aircraft Inc., Calif.....	10,753	89.5	6.1	230.07	17.54	7.6
* Republic Aviation Corp., N. Y.....	9,541	80.4	6.7	215.09	15.50	7.2
* Fairchild Aviation Corp., N. Y.....	8,174	93.1	4.1	190.23	11.19	5.9
* Northrup Aircraft Inc., Calif.....	7,885	69.1				
Beech Aircraft Corp., Kans.....	6,000 2/	94.8 1/	16.0	228.58 1/	16.63 1/	7.3 1/
* Aviation Manufacturing Corp., Pa.....	4,795	90.0	6.9	157.55	21.01	13.3
Rohr Aircraft Corp., Calif.....	4,290	59.4	4.6	212.55	16.49	7.8
* Thompson Products Inc., Ohio.....	4,100	90.0	10.0	175.80	19.53	11.1
Cessna Aircraft Co., Kans.....	3,800					
* Fleetwings Inc., Pa.....	3,416	94.4	5.9	211.48	13.31	6.3
Ranger Aircraft Engines, N. Y.....	3,068	48.9	2.3	176.99	8.33	4.7
* Reo Motors Inc., Mich.....	3,021	77.8	3.7	272.21	13.11	4.8
Solar Aircraft Co., Calif.....	3,017	72.1	6.0	181.94	15.25	8.4
Breeze Corp's. Inc., N. J.....	2,860	62.4	4.4	157.40	11.09	7.0

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Aviation Manufacturing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(continued-2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
N. A. Woodworth Co., Mich.....	2,711	47.2	5.2	\$230.27	\$25.35	11.0
Pollak Manufacturing Co., N. J.....	2,619	88.2	4.3	186.59	9.13	4.9
Aero Supply Manufacturing Co., Pa.....	2,380	57.8	3.7	200.92	12.88	6.4
Intercontinent Aircraft Corp., Fla.....	2,294	80.5	7.1	160.59	14.21	8.8
Wyman-Gordon Co., Mass.....	2,179	90.8	6.0	227.88	14.99	6.6
Ryan Aeronautical Co., Calif.....	2,090	28.2	2.6	183.58	16.92	9.2
McDonnell Aircraft Corp., Mo.....	2,027	56.1	5.4	157.12	15.03	9.6
* Jack and Heints Inc., Ohio.....	2,000 2/	1/	15.0	170.00 1/	10.36 1/	6.1 1/
Spartan Aircraft Co., Okla.....	1,857	68.4	4.2	238.19	19.05	8.0
United Aircraft Products, Inc., Ohio.....	1,846	60.5	4.8			
* Liberty Aircraft Products, N. Y.....	1,789	100.0	10.8	226.17	24.52	10.8
Adel Precision Products, Calif.....	1,611	35.4	2.6	243.20	17.37	7.3
Cummins Engine Co., Ind.....	1,608	69.7	5.8	170.29	14.30	8.4
Timm Aircraft Co., Calif.....	1,511	27.1	2.2	167.51	13.47	8.0
Jacobs Aircraft Engine Co., Penn.....	1,482	96.2	7.7	187.85	15.01	8.0
Piper Aircraft Corp., Pa.....	1,462	73.5	2.8	101.00	3.83	3.8
International-Plainfield Motor Co., N. J.	1,390	77.6	5.0	217.29	13.99	6.4
Edo Aircraft Corp., N. Y.....	1,385	60.2	5.1	232.42	19.59	8.4
Republic Aircraft Products, Mich.....	1,287 2/	93.2	1/	192.06 1/	24.11	13.7 1/
* Columbia Aircraft Industries, Ore.....	1,276	94.6	13.0	238.87	26.40	5.3
Hughes Aircraft, Calif.....	1,235	56.4	3.0		12.65	
Aero Parts Manufacturing Co., Inc., Kans.	1,200	85.8	7.1	125.00	10.29	8.2
Stinson Aircraft, Mich.....	1,177	100.0	10.0	233.64	23.36	10.0
* Air Associates Inc., N. J.....	1,162	94.3	3.9	238.00	9.73	4.1
Waco Aircraft Co., Ohio.....	1,142	85.4	7.6	214.54	19.20	8.9
* Aeronautical Products Inc., Mich.....	1,100	70.5	4.8	238.18	16.28	6.8
* Link Aviation Devices Inc., N. Y.....	1,081	53.7	3.9	153.11	11.11	7.2
Lear Aviation Co., Ohio.....	1,010	100.0	7.4	160.35	11.88	7.4
* Kellett Autogiro Co., Pa.....	1,000	60.0	4.4	234.27	17.09	7.3
Total.....	611,384	70.0	5.7	\$211.28	\$17.33	8.2

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Banking and Finance

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Bank of America National Trust and Savings Association, Calif.....	9,770	88.0	6.7	\$ 161.72	\$ 12.38	7.7
* Chase National Bank, N. Y.....	6,300	90.5	3.3	190.48	6.88	3.6
* National City Bank of New York, N. Y.....	5,580	81.9	2.0	221.29	5.41	2.4
* Commercial Investment Trust Corp., N. Y....	5,256	81.6	4.7	178.38	10.28	5.8
* Continental Illinois National Bank and Trust Co., Ill.....	3,447	90.4	4.1	176.19	8.02	4.5
* Manufacturers Trust Co., N. Y.....	3,341	100.0	3.4	179.59	6.05	3.4
* Guaranty Trust Co. of New York, N. Y.....	3,297	100.0	3.5	207.29	7.18	3.5
* First National Bank of Chicago, Ill.....	2,931	98.3	5.5	195.19	10.96	5.6
* Security First National Bank of Los Angeles Calif.....	2,922	94.8	4.6	172.21	8.32	4.8
* Central Hanover Bank and Trust Co., N. Y....	2,617	88.3	2.7	183.32	5.56	3.0
* First National Bank of Boston, Mass.....	2,581	92.4	10.0	172.03	18.61	10.8
* Household Finance Co., Ill.....	2,500 2/	1/	1/	160.00 1/	9.60 1/	6.0 1/
* Commercial Credit Corp., Md.....	2,500	38.0	2.3	281.90	22.85	8.1
* Stone and Webster Inc., N. Y.....	2,387	55.6	4.5	178.16	8.11	4.6
* Bank of Manhattan Co., N. Y.....	2,139 2/	93.8	1/			
* Bankers Trust Co., N. Y.....	2,026	84.6	2.5	219.53	6.62	3.0
* Cleveland Trust Co., Ohio.....	1,876	37.7	1.4	190.52	7.32	3.8
* Irving Trust Co., N. Y.....	1,769	95.6	4.0	200.99	8.44	4.2
* Corn Exchange Bank and Trust Co., N. Y.....	1,697	85.5	4.1	157.62	7.54	4.8
* American Trust Co., Calif.....	1,639	95.0	4.3			
* Merrill Lynch, Pierce, Fenner and Beane, N. Y.....	1,595	90.3	3.8	277.93	11.81	4.3
* Chemical Bank and Trust Co., N. Y.....	1,419	91.9	2.7	197.32	5.79	2.9
* National Bank of Detroit, Mich.....	1,371	99.2	3.6	168.62	6.11	3.6
* Penn Co. for Insurance on Lives, Bank and Trust Co., Pa.....	1,246	72.9	2.3	174.85	5.55	3.2
* Chicago Title and Trust Co., Ill.....	1,234	33.5	1.8	174.13	9.32	5.3

(Continued)

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1/ Not available.

2/ Not included in total.

3/ No plan.

Banking and Finance

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
American Express Co., N. Y.....	1,231	87.4	5.1	\$ 161.32	\$ 9.50	5.9
* New York Stock Exchange and Affiliated Companies, N. Y.....	1,178	94.1	3.1	203.73	6.64	3.3
* Title, Guarantee and Trust Co., N. Y.....	1,105	10.0	0.5	123.71	6.46	5.2
* Seattle First National Bank, Wash.....	1,064	67.7	3.8	177.91	9.90	5.6
* Public National Bank and Trust Co., N. Y...	1,063	99.2	2.9	156.63	4.60	2.9
* Northern Trust Co., Ill.....	1,043	97.0	3.3	216.04	7.45	3.4
* City Bank Farmers Trust Co., N. Y.....	1,040	95.0	1.8	240.38	4.51	1.9
* First Wisconsin National Bank, Wis.....	1,004	94.8	3.1	162.74	5.35	3.3
* First National Bank of Portland, Ore.....	935	14.4	0.7	168.98	7.64	4.5
* New York Trust Co., N. Y.....	927	95.0	4.8	219.53	11.00	5.0
* Marine Trust Co., N. Y.....	910	89.6	2.6	179.23	5.19	2.9
* Brooklyn Trust Co., N. Y.....	901	100.0	3.0	118.75	3.57	3.0
* Girard Trust Co., Pa.....	900	65.8	2.9	166.67	7.36	4.4
* Philadelphia National Bank, Pa.....	884	91.5	3.4	159.22	6.00	3.8
* United States National Bank, Ore.....	860	93.4	3.9	182.28	7.54	4.1
* First National Bank, Mo.....	792 2/	1/	1/	1/	1/	1/
* Wells Fargo Bank and Union Trust Co., Calif.	782 2/	1/	1/	1/	1/	1/
* Citizens and Southern National Bank, Ga.....	780 2/	1/	1/	1/	1/	1/
* Harris Trust and Savings Bank, Ill.....	774	91.9	3.3	220.91	7.91	3.6
* National Shawmut Bank, Mass.....	768	99.7	2.1	167.80	3.52	2.1
* Fidelity Philadelphia Trust Co., Pa.....	767	72.9	3.3	172.18	7.75	4.5
* Mercantile-Commerce Bank and Trust Co., Mo.	738	60.7	2.9	160.84	7.69	4.8
* First National Bank and Trust Co., Minn.....	733	95.6	7.7	160.60	12.94	8.1
* Fidelity Union Trust Co., N. J.....	732	99.6	2.3	187.88	4.35	2.3
* Detroit Bank, Mich.....	728	92.3	6.2	169.90	11.36	6.7
* Citizens National Trust Savings Bank of Los Angeles, Cal.....	723	57.4	2.9	171.92	8.67	5.0
* Anglo California Bank, Calif.....	719	93.9	3.5	191.93	7.11	3.7
* Northwest National Bank and Trust Co., Minn.	718	98.0	6.4	161.12	10.57	6.6
* Central National Bank, Ohio.....	690	97.7	2.4	184.46	4.58	2.5
* Industrial Trust Co., R. I.....	682	92.2	4.7	177.77	9.09	5.1

(Continued)

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Banking and Finance

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Bank of New York, N. Y.....	639	50.1	1.2	\$ 203.55	\$ 4.71	2.3
* City National Bank and Trust Co., Ill.....	627	99.4	5.0	191.39	9.65	5.0
* Morgan (J.P.) and Co., Inc., N. Y.....	602	100.0	4.7	269.62	12.71	4.7
* Whitney National Bank, La.....	601	100.0	3.7	149.75	5.50	3.7
* National Bank of Commerce of Seattle, Wash.	600	62.2	4.4	161.67	11.46	7.1
* Union Trust Company of Pittsburgh, Pa.....	551	89.5	3.3	212.89	7.89	3.7
* Corn Exchange National Bank and Trust Co., Pa.....	550	90.7	2.8	146.87	4.52	3.1
* Fifth Third Union Trust Co., Ohio.....	537	91.2	3.6	165.80	6.46	3.9
* Commerce Trust Co., Mo.....	534	93.3	4.5	142.16	6.87	4.8
* Mississippi Valley Trust Co., Mo.....	474	20.5	0.8	164.50	6.82	4.1
* Commonwealth Bank, Mich.....	465	67.7	4.5	129.71	8.67	6.7
* Riggs National Bank, D. C.....	465	8.8	0.3	171.78	6.54	3.8
* Peoples-Pittsburgh Trust Co., Pa.....	456	98.5	3.7	200.56	7.60	3.8
* State Street Trust Co., Mass.....	441 2/	1/	1/	1/	1/	1/
* Lincoln-Alliance Bank and Trust Co., N. Y..	440	85.7	3.5	158.87	6.41	4.0
* Wachovia Bank and Trust Co., N. C.....	422	99.8	4.6	176.66	8.06	4.6
* Manufacturers and Traders Trust Co., N. Y..	419	88.8	2.5	159.90	4.51	2.8
* Manufacturers National Bank of Detroit, Mich.....	418	95.5	5.1	199.34	10.63	5.3
* National City Bank of Cleveland, Ohio.....	416	73.6	2.6	154.84	5.40	3.5
* Marine Midland Trust Co. of New York, N. Y.	398	93.7	3.1	218.59	7.24	3.3
* Crocker First National Bank of San Francisco, Calif.....	394	94.4	3.6	217.48	8.34	3.8
* First National Bank of Atlanta, Ga.....	391	16.6	1.6	164.30	16.28	9.9
* First National Bank of St. Paul, Minn.....	389	86.4	8.0	201.73	18.62	9.2
* First National Bank of Birmingham, Ala.....	385	44.7	2.8	142.86	9.06	6.3
* Central Trust Co., Ohio.....	380	100.0	4.7	151.58	7.11	4.7
* U. S. Trust Co. of New York, N. Y.....	369	91.1	3.0	273.71	8.93	3.3
* Farmers and Merchants National Bank of Los Angeles, Calif.....	339	99.7	12.6	193.25	24.50	12.7
* Commercial National Bank and Trust Co., N.Y.	327	100.0	3.6	254.32	9.10	3.6
* Toledo Trust Co., Ohio.....	321 2/	1/	1/	1/	1/	1/
* Union Planters National Bank and Trust Co., Tenn.....	316	93.4	2.7	161.32	4.65	2.9

(Continued)

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Banking and Finance

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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 (Continued - 4)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Ohio National Bank, Ohio.....	316	69.6	5.9	\$ 128.16	\$ 10.91	8.5
* First National Bank of the City of New York, N. Y.....	295	85.8	2.5	282.65	8.40	3.0
* San Francisco Bank, Calif.....	295 2/	100.0	1/	188.05	7.94	4.2
* Brown Brothers, Harriman and Co., N. Y.....	283 2/	1/	1/	1/	1/	1/
* First National Bank of Kansas City, Mo.....	270	84.1	3.6	200.00	8.67	4.3
* First National Bank of Philadelphia, Pa.....	265	100.0	10.1	200.38	20.28	10.1
* Republic National Bank of Dallas, Tex.....	254	23.6	1.4	181.07	10.83	6.0
* First National Bank of Baltimore, Md.....	253	92.9	4.5	163.04	7.87	4.8
* Indiana National Bank of Indianapolis, Ind.....	252 2/	1/	1/	1/	1/	1/
* First National Bank of Pittsburgh, Pa.....	247	85.8	4.1	139.80	6.69	4.8
* Citizens Union National Bank, Ky.....	245	99.6	3.7	225.29	8.27	3.7
* Bank of California, National Trust and Savings Association, Calif.....	235 2/	1/	1/	1/	1/	1/
* First and Merchants National Bank, Va.....	226 2/	1/	1/	1/	1/	1/
* Second National Bank of Boston, Mass.....	221	100.0	3.7	150.97	5.64	3.7
* National Commercial Bank and Trust Co., N.Y.....	216 2/	1/	1/	1/	1/	1/
* Merchants National Bank of Boston, Mass.....	216	92.1	5.2	103.70	5.97	5.8
* First National Bank, Ohio.....	209	96.2	2.6	210.20	5.79	2.8
* Hartford National Bank and Trust Co., Conn.....	187 2/	1/	1/	1/	1/	1/
* Wilmington Trust Co., Del.....	138	96.4	5.6	187.92	10.92	5.8
* State Bank of Albany, N. Y.....	125 2/	1/	1/	1/	1/	1/
* Farmers Deposit National Bank, Pa.....						
Total.....	<u>108,744</u>	83.5	3.9	\$ 185.51	\$ 8.66	4.7

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Chemicals

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* E. I. du Pont de Nemours and Co., Del....	131,043	87.2	6.8	\$ 199.23	\$ 15.43	7.7
* Hercules Powder Co., Del.....	30,729	77.5	6.4	170.48	14.21	8.3
* Union Carbide and Carbon Co., N.Y.....	30,000	40.9	2.7	210.04	14.13	6.7
* Eastman Kodak Co., N.Y.....	25,325	93.0	5.6	220.40	13.32	6.0
* Atlas Powder Co., Del.....	19,932	95.4	7.7	175.89	14.20	8.1
* American Cyanamid Co., N.Y.....	14,102	64.9	3.2	169.88	8.40	4.9
* Procter and Gamble Corp., Tenn.....	12,394	89.4	5.9	137.00	9.04	6.6
* Monsanto Chemical Co., Mo.....	11,073	99.4	2.1	190.37	4.07	2.1
* Dow Chemical Co., Mich.....	10,837	82.5	5.4	218.79	14.34	6.6
* Sherwin Williams Co., Ohio.....	8,520	81.2	5.2	174.95	11.15	6.4
* Tennessee Eastman Corp., Tenn.....	7,207	94.3	4.6	131.40	6.38	4.9
* Air Reduction Co., N.Y.....	7,019	93.3	5.0	200.00	10.65	5.3
* Allied Chemical and Dye Corp., N.Y.....	6,522	34.6	1.8	226.56	11.89	5.2
* Colgate-Palmolive-Peet Co., N.J.....	6,221	92.4	8.3	176.33	15.91	9.0
* General Aniline and Film Corp., N.Y.....	6,197	90.0	5.6	187.14	11.61	6.2
* Solvay Process, N.Y.....	6,169	98.5	5.6	199.34	11.27	5.7
* Lever Brothers Co., Mass.....	5,600	94.6	6.1	183.75	11.89	6.5
* Virginia-Carolina Chemical Corp., Va.....	5,449	1/	1/	1/	1/	1/
* McKesson and Robbins, N.Y.....	5,221	73.1	4.2	156.58	8.91	5.7
* Trojan Powder Co., Ohio.....	5,100	80.0	6.5	186.44	15.03	8.1
* Johnson and Johnson, N.J.....	4,868	96.7	5.2	168.59	9.10	5.4
* General Chemical Co., N.Y.....	4,544	54.6	3.0	195.67	10.66	5.4
* Sterling Products, Inc., N.Y.....	4,396	94.8	7.5	131.91	10.34	7.8
* Parke Davis and Co., Mich.....	4,268	29.0	1.5	169.67	8.89	5.2
* Walter Kidde and Co., Inc., N.J.....	4,200	83.3	2.1	265.48	6.60	2.5
* Rohm and Haas, Pa.....	3,908	94.0	4.7	208.55	10.53	5.0
* E. R. Squibb and Sons, N.Y.....	3,800	71.6	2.9	178.95	7.21	4.0
* National Fireworks Co., Mass.....	3,710	75.0	3.3	210.99	9.23	4.4
* Permanente Metals Corp., Calif.....	3,701	90.0	14.0	267.90	41.67	15.6
* Semet Solvay Co., N.Y.....	3,697	76.8	4.0	173.65	9.12	5.2

(Continued)

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Chemicals

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Westvaco Chlorine Products, N.Y.....	3,658 2/	96.1/	1/	\$ 205.22 1/	\$ 8.42 1/	4.1/
* Merck and Co., N.J.....	3,450	96.4	4.9	190.48	14.45	7.6
* Diamond Alkali Co., Pa.....	3,212	92.0	7.0	190.95	10.13	5.3
* Interchemical Corp., N.Y.....	3,150	49.9	2.6	380.19	47.97	12.6
* Eli Lilly and Co., Ind.....	3,116	100.0	12.6			
* American Enka Corp., N.C.....	3,013	33.3	2.8	122.11	10.22	8.4
* American Agricultural Chemical Corp., N.Y.	2,876	61.4	7.0	165.48	18.93	11.4
* Michigan Alkali Co., Mich.....	2,563	96.5	5.3	207.71	11.46	5.5
* United Drug Co., Inc., Mass.....	2,539	77.7	4.8	158.02	9.69	6.1
* Mathieson Alkali Works, N.Y.....	2,423	72.6	3.2	181.51	8.10	4.5
* Abbott Laboratories, Ill.....	2,371	91.4	5.2	177.08	10.04	5.7
* Sharpe and Dohne, Inc., Pa.....	2,303 2/	57.8 2/	1/	149.89 1/	7.98 1/	5.3 1/
* Morton Salt Co., Ill.....	2,160	70.4	3.7	195.27	9.43	4.8
* Liquid Carbonic Corp., Ill.....	2,059	89.1	4.3	192.42	14.07	7.3
* W. P. Fuller and Co., Calif.....	1,946	80.6	5.9			
* Pennsylvania Salt Mfg. Co., Pa.....	1,891	57.5	3.8	186.56	12.22	6.6
* Archer-Daniels-Midland Co., Minn.....	1,803	49.2	5.2	166.31	17.53	10.5
* International Mineral and Chemical Corp., Ill.....	1,802	42.7	2.5	143.45	8.40	5.9
* Davison Chemical Corp., Md.....	1,792	66.1	4.6	177.10	12.34	7.0
* National Cylinder Gas Co., Ill.....	1,693	53.2	2.7	188.46	9.58	5.1
* Sylvania Industrial Corp., Va.....	1,639	9.6	1.0	115.92	11.94	10.3
* Columbian Carbon Co., N.Y.....	1,631	59.4	4.1	160.36	11.12	6.9
* Commercial Solvents Corp., N.Y.....	1,587	67.3	1.4	189.04	3.93	2.1
* Devco and Reynolds Co., N.Y.....	1,554	82.8	2.5	194.36	5.81	3.0
* The Upjohn Co., Mich.....	1,520	70.3	4.9	189.59	13.20	7.0
* Victor Chemical Works, Ill.....	1,480	99.6	9.4	150.34	14.13	9.4
* American Commercial Alcohol, N.Y.....	1,432 2/	1/	1/	179.10 1/	10.63 1/	5.9 1/
* Spencer Kellogg and Sons, N.Y.....	1,403	82.2	4.8	147.50	7.08	4.8
* Mallinkrodt Chemical Co., Mo.....	1,400	33.1	1.6			

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Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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 (Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* American Potash and Chemical Co., Calif....	1,327	86.0	5.9	\$ 217.56	\$ 14.90	6.8
U. S. Industrial Alcohol Co., N.Y.....	1,310	60.7	4.2	170.00	11.81	6.9
General Printing Ink Corp., N. Y.....	1,300 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
International Salt Co., N. Y.....	1,275	70.5	4.0	153.12	8.69	5.7
* Wm. R. Warner and Co., N. Y.....	1,245	59.4	3.1	148.78	7.85	5.3
* Hoffman, LaRoche, Inc., N. J.....	1,204	100.0	4.6	210.83	9.77	4.6
Farley and Loetscher Manufacturing Co., Iowa.....	1,161	93.5	6.8	111.10	8.13	7.3
Redstone Ordnance Plant, Ala.....	1,132	76.5	5.6	131.96	9.61	7.3
Freeport Sulphur Co., N. Y.....	1,131	87.6	5.7	237.07	15.46	6.5
Andrew Jergens Co., Ohio.....	1,122	84.8	5.1	128.47	7.74	6.0
Ethyl Gasoline Corp., N. Y.....	1,090	59.2	3.7	268.62	17.01	6.3
* Hooker Electro Chemical Co., N. Y.....	1,041	98.8	6.9	216.14	15.06	7.0
F. S. Royster Guano Co., Va.....	1,000	31.6	3.3	136.55	14.25	10.4
Total.....	<u>460,414</u>	79.9	5.5	\$ 190.96	\$ 13.25	6.9

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Coal and Coke

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Koppers United Co., Pa.....	16,648	57.8	3.1	\$ 197.74	\$ 10.76	5.4
* Glen Alden Coal Co., Pa.....	16,400	90.0	10.0	131.10	14.57	11.1
Consolidated Coal Co., N. Y.....	9,986	81.8	5.0	150.55	9.22	6.1
Pittsburgh Coal Co., Pa.....	9,471	91.7	5.4	170.50	10.13	5.9
M. A. Hanna Co., Ohio.....	9,200 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Hudson Coal Co., N. Y.....	8,205	93.2	10.0	164.04	17.60	10.7
Peabody Coal Co., Ill.....	8,113	90.1	4.5	162.85	8.07	5.0
Phila. and Reading Coal and Iron Co., Pa..	8,100	98.1	3.7	126.73	4.82	3.8
* Lehigh Valley Coal Co., Pa.....	5,908	95.3	4.2	160.96	7.02	4.4
Pocahontas Fuel Co., Va.....	5,627 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Rochester and Pittsburgh Coal Co., Pa.....	5,039	54.5	4.0	104.84	7.75	7.4
Lehigh Coal and Navigation Co., Pa.....	5,000	93.2	2.9	177.00	5.47	3.1
New River and Pocahontas Consolidated Coal Co., Pa.....	4,997	43.6	4.6	141.82	14.87	10.4
New River Co., W. Va.....	4,250	32.9	2.1	149.41	9.60	6.4
Susquehanna Collieries Co., Pa.....	3,935	97.1	3.7	153.15	5.79	3.8
West Virginia Coal and Coke Co., Ohio.....	3,838	59.4	4.7	161.85	12.93	8.0
Carter Coal Co., N. Y.....	3,728	51.4	4.1	148.98	11.75	7.9
Berwind-White Coal Mining Co., Pa.....	3,690	90.7	4.1	168.51	7.62	4.5
Stonega Coke and Coal Co., Pa.....	3,577	55.0	3.7	131.92	8.89	6.7
Island Creek Coal Co., Mass.....	3,510	50.3	3.2	154.31	9.78	6.3
Red Jacket Coal Co., W. Va.....	3,342	76.9	6.0	166.45	13.07	7.9
Alabama By-Products Corp., Ala.....	3,306	43.1	3.7	138.51	11.90	8.6
Pittston Co., Pa. ^{3/}	3,000 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Youghiogheny and Ohio Coal Co., Ohio.....	2,980	42.1	2.6	148.94	9.28	6.2
Union Pacific Coal Co., Wyo.....	2,780	56.2	4.0	185.80	13.18	7.1
* Jeddo Highland Coal Co., Pa.....	2,722	97.2	7.4	162.72	12.32	7.6
* Chicago, Wilmington and Franklin Coal Co., Ill.....	2,694	95.3	5.0	175.58	9.16	5.2
Clinchfield Coal Corp., Va.....	2,490	36.7	2.3	144.58	9.14	6.3
Elk Horn Coal Corp., Ohio ^{3/}	2,431 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Christopher Mining Interests, W. Va.....	2,405	90.6	8.1	171.12	15.25	8.9

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Coal and Coke

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Pennsylvania Coal and Coke, N. Y.....	2,400	47.9	2.1	\$ 160.00	\$ 6.96	4.3
* Bell and Zoller Coal and Mining Co., Ill.	2,328	97.0	5.0	160.18	8.25	5.1
Truax-Traer Coal Co., Ill.....	2,300	65.2	4.2	167.72	10.70	6.4
Jamison Coal Co., Pa.....	2,138	92.1	5.9	164.86	10.64	6.5
* Penna. Coal Co., Pa.....	2,113	90.0	10.0	158.20	17.58	11.1
Pond Creek Pocahontas Co., Mass.....	1,968	33.8	2.5	149.00	10.91	7.3
Superior Coal Co., Ill.....	1,967	99.6	5.2	128.79	6.72	5.2
Hicks Coal Companies, Pa.....	1,966	47.8	2.7	153.10	8.52	5.6
Clearfield Bituminous Coal Co., Pa. 3/...	1,870 2/	1/	1/	168.14	8.68	5.2
Franklin County Coal Corp., Ill.....	1,844	92.0	4.7			
Kellys Creek Collieries, Ohio.....	1,825 2/	1/	1/			
* West Kentucky Coal Co., Ky.....	1,810	38.8	1.8	139.78	6.39	4.6
Westmoreland Coal Co., Pa.....	1,750	91.0	6.0	146.78	9.63	6.6
De Bardeleben Coal Corp., Ala.....	1,723	57.2	4.4	118.92	9.20	7.7
Kingston-Pocahontas Coal Co., Inc., N.Y...	1,691	83.7	5.1	151.84	9.23	6.1
Old Ben Coal Corp., Ill.....	1,605	66.9	3.7	148.10	8.16	5.5
Rail and River Coal Co., Ohio.....	1,601	63.2	3.1	149.90	7.31	4.9
Eastern Coal Corp., W. Va.....	1,600	30.1	2.7	150.39	13.70	9.1
Pittsburgh Coke and Iron Co., Pa.....	1,598	87.8	3.8	197.92	8.49	4.3
Pittsburgh Terminal Coal Co., Pa. 3/...	1,500 2/	1/	1/			
* Stearns Coal and Lumber Co., Ky.....	1,500	30.7	2.3	154.76	11.58	7.5
Amer. Coal Co. of Allegheny County, W. Va.....	1,467 2/	1/	1/			
Union Collieries Co., Ill.....	1,438	91.2	4.6	181.50	9.14	5.0
* Valley Camp Coal Co., Ohio.....	1,407 2/	1/	1/			
* Number Nine Coal Co., Pa.....	1,350	87.0	4.2	160.94	7.78	4.8
Alabama Fuel and Iron Co., Ala.....	1,300	61.5	3.1	153.85	7.87	5.1
* Reitz Coal Co., Pa.....	1,289	85.4	4.3	161.28	8.15	5.1
Heisley Coal Co., Pa.....	1,252	50.0	2.7	177.42	9.52	5.4
* Heddock Mining Co., Pa.....	1,240	98.0	7.2	162.90	11.93	7.3
* Kehoe-Berke Coal Co., Pa.....	1,217	93.0	2.8	78.50	2.36	3.0

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

3/ No plan.

Coal and Coke

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Ebensburg Coal Co., Pa.....	1,182	91.2	3.6	\$ 184.03	\$ 7.26	3.9
Jewell Ridge Coal Corp., Va.....	1,175	72.6	4.8	145.48	9.57	6.6
Ford Collieries Co., Pa.....	1,171	88.6	4.5	170.79	8.74	5.1
* Edison Anthracite Coal Co., Pa.....	1,157	99.1	9.7	170.15	16.65	9.8
* Eastern Gas and Fuel Assoc., Mass.....	1,144	93.4	2.5	198.60	5.35	2.7
* Penn Anthracite Collieries Co., Pa.....	1,112	90.0	10.0	125.17	13.91	11.1
Columbus Mining Co., Ill.....	1,100	43.4	3.2	134.18	10.13	7.6
Powhatan Mining Co., Ohio.....	1,093	52.9	3.6	168.81	11.63	6.9
Weirton Coal Co., Pa.....	1,071	98.2	5.5	163.87	9.13	5.6
H. E. Harmon Coal Corp., Va.....	1,060 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Blue Diamond Coal Co., Va.....	1,050	46.3	3.1	167.18	11.14	6.7
* Burns Bros., N.Y.....	1,000	76.4	3.5	180.00	8.20	4.6
Winding Gulf Collieries, W. Va.....	1,000	66.0	5.4	163.00	13.33	8.2
Total.....	<u>203,357</u>	74.6	4.9	\$156.61	\$10.20	6.5

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent

^{1/} Not available.^{2/} Not included in total^{3/} No plan.

Construction and Building Material

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Crane Company, Ill.....	16,631	68.6	3.9	\$219.09	\$12.46	5.7
* Armstrong Cork Co., Pa.....	12,865	82.1	3.5	158.04	6.65	4.2
Lowry Field Project, Colo.....	12,301	27.4	2.0	162.59	11.91	7.3
Johns Manville Corp., N. Y.....	12,072	90.1	4.4	171.84	8.51	4.8
American Radiator and Standard Sanitary Co., N. Y.....	11,480	81.5	4.0	188.23	9.26	4.9
McNeil Construction Co., Nev.....	10,000	65.0	6.7	300.00	30.77	10.3
Otis Elevator Co., N. J.....	8,603	90.8	6.4	270.47	19.17	7.1
Riggs, Distler & Co., N. Y.....	8,500 2/	1/	1/	1/	1/	1/
* General Fire Extinguisher Co., R. I.....	8,407	37.9	3.2	124.33 1/	10.65 1/	8.6 1/
* U. S. Gypsum Co., Ill.....	7,497 2/	1/	1/	1/	1/	1/
* Walworth Co., N. Y.....	7,467	90.3	5.3	153.00	8.95	5.8
Fraser-Brace Engineering Co., Pa.....	6,850	94.3	6.3	194.16	12.91	6.6
Harmon, Cowen & Norton Tankersley Construction Co., Okla.....	6,317	71.2	1.9	204.13	5.32	2.6
Maxon Construction Co., Inc., Ind.....	6,200	100.0	8.5	200.34	17.01	8.5
Virginia Engineering Co., Va.....	5,709	65.2	6.1	196.14	18.24	9.3
Brown-Bellows-Columbia, Texas.....	4,764	94.5	10.0	208.63	22.08	10.6
* Midwest Construction and Asphalt Co., Ill	4,177	13.0	1.5	178.42	20.93	11.7
Colorado Springs Constructors Inc., Colo.	4,120	0.5	3/	316.59	16.00	4.9
* Flintkote Co., N. Y.....	3,891	86.3	4.8	166.03	9.31	5.6
Kohler Co., Wisc.....	3,854	98.9	1.8	162.00	3.01	1.9
* U. S. Pipe and Foundry Co., N. J.....	3,716	72.1	3.6	187.62	9.45	5.0
Bayonne Associates, N. J.....	3,602	100.0	13.5	329.63	44.35	13.5
Huberoid Co., N. J.....	3,337	86.3	4.3	193.29	9.68	5.0
Utah-Pomeroy-Morrison Contractors, Utah..	3,220	37.7	3.9	196.68	20.41	10.4
Minneapolis-Honeywell Regulator, Minn....	3,219	77.2	5.3	221.97	15.33	6.9
* Philip Carey Manufacturing Co., Ohio.....	3,167	94.1	4.6	165.35	8.09	4.9
Fuller, Geo. A., Co., N. J.....	3,063 2/	1/	1/	1/	1/	1/
National Gypsum Co., N. Y.....	3,043	59.3	2.8	161.72 1/	7.62 1/	4.7 1/
Byrne Organization, Va.....	3,029	90.0	13.0	211.06	30.49	14.4

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

- * Denotes Issuing Agent
 1/ Not available.
 2/ Not included in total.
 3/ Less than .05 percent.

Construction and Building Material

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(continued-2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* White Construction Co., N. Y.....	3,000	90.8	8.5	\$243.24	\$22.78	9.4
Barber-Colman Co., Ill.....	2,900	91.4	10.0	227.59	24.91	10.9
M. J. Boyle and Co., and S. A. Healy Co. Ill.....	2,619	92.3	13.3	247.33	35.69	14.4
Kellogg (M. W.) Co., N. J.....	2,585	76.4	7.8	197.42	20.08	10.2
Masonite Corp., Ill.....	2,570	70.9	5.7	134.51	10.87	8.1
Chapman Valve Manufacturing Co., Mass....	2,375	77.7	3.5	240.18	10.81	4.5
* Walter Kidde and Co., N. Y.....	2,362 ^{2/}	64.8 ^{1/}	7.2 ^{1/}	98.95 ^{1/}	11.00 ^{1/}	11.1 ^{1/}
Celotex Corp., La.....	2,342	70.7	8.0	320.46	36.22	11.3
Bryant and Detwiler, Mich.....	2,300	70.2	6.9	332.11	32.58	9.8
* Gilbane Building Co., Inc., R. I.....	2,180					
Cummins Construction Co., Md.....	2,177	100.0	12.0	237.98	28.56	12.0
Barrett and Hilp, Va.....	2,150	48.1	7.3	214.88	32.56	15.2
* Gibbs and Cox Inc., N. Y.....	2,095	76.4	6.3	288.07	23.88	8.3
* Leonard Construction Co., Ill.....	2,015	58.0	6.1	280.82	29.60	10.5
National Fireproofing Corp., Pa.....	2,014 ^{2/}	1/	1/	1/	1/	1/
* Harrison Construction Co., Pa.....	2,000	85.0	3.7	175.00	7.65	4.4
Foundation Company, N. Y.....	1,928	49.8	4.7	313.56	29.27	9.3
Air Base Project, Texas.....	1,850	46.2	8.2	251.15	44.70	17.8
* Dock Joint Pipe Co., N. J.....	1,703 ^{2/}	1/	1/	1/	1/	1/
* Merritt-Chapman and Scott Corp., N. Y....	1,692	29.6	2.8	197.02	18.37	9.3
Paraffine Companies, Calif.....	1,665	84.0	5.4	250.02	15.96	6.4
Arundel Corp., Md.....	1,640	47.4	4.5	250.97	24.06	9.6
National Radiator Co., Pa.....	1,620	93.8	4.3	173.46	7.90	4.6
Cauldwell-Wingate Co., N. C.....	1,600	3.1	0.1	343.75	9.50	2.8
Thompson-Starrett Co., Inc., N. Y.....	1,548	61.2	5.1	170.03	14.10	8.3
Standard Dredging Corp., N. Y.....	1,500 ^{2/}	66.0 ^{1/}	3.6 ^{1/}	181.07 ^{1/}	9.88 ^{1/}	5.5 ^{1/}
* Consumers Co. of Illinois, Ill.....	1,322	38.5	2.5	307.69	20.29	6.6
* Irwin and Leighton, Pa.....	1,300	34.5	2.6	253.88	19.23	7.6
* Great Lakes Dredge and Dock, Ill.....	1,288	54.6	2.7	242.78	12.09	5.0
* Babcock and Wilcox Co., N. Y.....	1,282					

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent

^{1/} Not available.^{2/} Not included in total.

Construction and Building Material

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (continued-3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Platt Construction Co., Inc., R. I.....	1,184	85.8	9.0	\$322.57	\$33.65	10.4
* McCloskey & Co., Pa.....	1,177	9.0	1.9	195.00	40.19	20.6
Frazier-Davis Construction Co., Mo.....	1,114	92.3	13.0	252.89	35.63	14.1
Detroit Steel Products Co., Mich.....	1,104	80.8	6.6	270.49	22.22	8.2
Union Metal Manufacturing Co., Ohio.....	1,097	100.0	5.3	237.06	12.54	5.3
Certainfeed Products Corp., Md.....	1,063	76.3	4.2	185.75	10.21	5.5
General Construction Co., Wash.....	1,030	25.9	4.0	238.63	36.98	15.5
Inland Construction Co., Nebr.....	1,020	4.2	0.4	196.10	20.86	10.7
Swanson Construction Co., Mo.....	1,014	77.6	9.4	199.12	24.04	12.1
Universal Concrete Pipe Co., Ohio.....	1,014	13.1	0.9	112.32	8.09	7.2
Daniel J. Keating Co., Pa.....	1,000	1.9	0.2	250.20	22.32	8.9
Warner Company, Pa.....	1,000	84.6	2.9	240.00	8.27	3.4
Total.....	<u>236,901</u>	70.0	5.3	\$208.58	\$15.93	7.8

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent

Electrical Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* General Electric Co., N. Y.....	142,403	92.1	9.7	\$ 210.67	\$ 22.12	10.5
Westinghouse Electric and Manufacturing Co., Pa.....	88,741	90.1	10.6	236.34	28.74	12.2
* Western Electric Co., Inc., N. Y.....	71,473	96.9	5.5	216.31	12.35	5.7
* R. C. A. Manufacturing Co., N. J.....	22,372	85.1	7.2	205.28	17.44	8.5
* Allis Chalmers Manufacturing Co., Wis.....	21,977 2/	1/	1/	1/	1/	1/
* Hygrade Sylvania Corp., Mass.....	7,901	86.7	4.6	130.51	6.89	5.3
* Cutler-Hammer, Inc., Wis.....	7,817	40.3	1.6	181.42	7.36	4.1
* Emerson Electric Manufacturing Co., Mo....	6,765	26.6	2.3	207.13	18.10	8.7
* Philco Corp., Pa.....	6,615	93.6	5.0	151.14	8.07	5.3
Square D Company, Mich.....	4,822	36.8	2.8	202.97	15.30	7.5
* Weston Electric Instrument Co., N. J.....	4,033	96.4	3.6	204.91	7.76	3.8
Automatic Electric Co., Ill.....	3,874	73.8	4.5	199.99	12.06	6.0
* Wagner Electric Co., Mo.....	3,745	16.1	1.1	168.88	11.61	6.9
Zenith Radio Corp., Ill.....	3,741	91.0	7.0	149.02	11.43	7.7
* Union Switch and Signal Co., Pa.....	3,684	60.6	4.0	255.64	16.89	6.6
* Graybar Electric Co., N. Y.....	3,652 2/	1/	1/	1/	1/	1/
Thomas A. Edison, Inc., N. J.....	3,620	94.0	2.8	196.54	5.84	3.0
* Sangamo Electric Co., Ill.....	3,300 2/	1/	1/	1/	1/	1/
* Ken-Rad Tube and Lamp Corp., Ky.....	3,235	93.8	8.8	130.31	12.19	9.4
* Teletype Corp., Ill.....	2,907	90.3	6.5	196.44	14.15	7.2
Louis Allis Co., Wis.....	2,454	55.9	7.5	162.39	21.91	13.5
Stromberg-Carlson Telephone Manufacturing Co., N. Y.....	2,410	94.8	6.0	178.11	11.25	6.3
Raytheon Manufacturing Co., Mass.....	2,408	90.0	10.0	122.92	13.66	11.1
* I. T. E. Circuit Breaker Co., Pa.....	2,387	84.9	5.7	217.39	14.69	6.8
* Kellogg Switchboard and Supply Co., Ill...	2,356	60.1	1.4	134.70	3.08	2.3
* Edison General Electric Appliance Co., Inc., Ill.....	2,301	88.3	3.7	188.81	7.99	4.2
* Century Electric Co., Mo.....	2,300	91.3	4.7	174.78	9.14	5.2
Robbins and Meyers Co., Ohio.....	2,295	86.5	4.5	179.57	9.44	5.3
* The Hoover Co., Ohio.....	2,250	97.5	8.2	244.07	20.54	8.4
Arrow-Hart and Hegemen Electric Co., Conn.....	2,200 2/	1/	1/	1/	1/	1/

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
- 1/ Not available.
- 2/ Not included in total.
- 3/ No plan.

Electrical Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* National Electric Products Co., Pa.....	2,195	87.1	5.5	\$ 177.68	\$ 11.12	6.2
* National Union Radio Corp., N. J.....	2,133	43.1	1.8	123.00	5.07	4.1
Continental Diamond Fibre Co., Del.....	2,077	46.7	2.3	142.44	6.91	4.9
Crosley Corp., Ohio.....	2,077 2/	1/	1/	1/	1/	1/
* Leeds and Northrup Co., Pa.....	2,020	87.6	6.9	213.86	16.95	7.9
* Ward Leonard Electric Co., N. Y.....	2,007	87.9	3.2	190.55	7.01	3.7
* General Instrument Co., N. J.....	2,000	19.0	2.4	131.00	16.41	12.5
* Sparks-Withington Co., Mich.....	1,875	98.7	8.0	196.27	15.92	8.1
The Line Material Co., Wis.....	1,861 2/	1/	1/	1/	1/	1/
The B. G. Corp., N. Y.....	1,800	75.0	5.2	138.89	9.63	6.9
International Resistance Co., Pa.....	1,744	74.5	3.4	140.77	6.46	4.6
* General Electric X-Ray Corp., Ill.....	1,737	92.2	4.7	210.34	10.71	5.1
Farnsworth Television and Radio Corp., Ind.	1,730	86.4	5.3	167.89	10.29	6.1
* Dictaphone Corp., Conn.....	1,712	67.8	3.1	207.18	9.38	4.5
Salvin Manufacturing Corp., Ill.....	1,711	82.8	4.8	151.96	8.83	5.8
* Oak Manufacturing Co., Ill.....	1,675	75.3	6.2	149.71	12.22	8.2
Globe-Union, Inc., Wis.....	1,659	81.1	5.0	155.58	9.67	6.2
* Tung-Sol Lamp Works, N. J.....	1,650	93.3	8.2	140.61	12.31	8.8
* Federal Telegraph Co., N. J.....	1,565	47.2	3.7	205.57	16.07	7.8
* Allen-Bradley Co., Wis.....	1,549	26.5	2.2	182.66	15.17	8.3
* The Leeco-Neville Co., Ohio.....	1,497	47.2	3.3	209.71	14.66	7.0
Colonial Radio Corp., N. Y.....	1,472	92.0	11.0	186.82	22.34	12.0
Hammarlund Manufacturing Co., N. Y.....	1,450	63.8	4.9	162.07	12.43	7.7
Jefferson Electric Co., Ill.....	1,448	65.4	3.7	129.80	7.39	5.7
* The Hobart Manufacturing Co., Ohio.....	1,446	92.9	9.7	218.64	22.76	10.4
* Decca Records, Inc., N. Y.....	1,425	51.4	3.1	102.71	6.11	5.9
Sprague Specialties Co., Mass.....	1,400	68.9	2.6	144.76	5.42	3.7
* Trumbull Electric Manufacturing Co., Conn.	1,399	76.3	4.7	207.09	12.68	6.1
Reliance Electric and Engineering Co., Ohio.....	1,380	24.3	2.2	177.54	16.42	9.2
Connecticut Telephone and Electric Corp., Conn.....	1,363	94.2	8.4	161.04	14.37	8.9

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

Electrical Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Cornell Dubilier Electric Corp., N. J.....	1,350	50.0	3.2	\$ 103.70	\$ 6.67	6.4
Belden Manufacturing Co., Ill.....	1,338 ^{2/}	1/	1/	1/	1/	1/
* Radio Condenser Co., N. J.....	1,323	98.3	8.0	185.72	15.18	8.2
Lincoln Electric Co., Ohio.....	1,277	23.4	1.4	217.89	13.44	6.2
* Chicago Flexible Shaft Co., Ill.....	1,275	86.3	7.9	190.59	17.36	9.1
* Holtzer-Cabot Electric Co., Mass.....	1,267	75.6	4.4	167.87	9.87	5.9
* The Leland Electric Co., Ohio.....	1,255	100.0	9.5	156.58	14.87	9.5
* Speer Carbon Co., Pa.....	1,247	93.0	10.0	169.00	18.17	10.8
* Hobart Bros. Co., Ohio.....	1,204	87.2	7.0	225.02	17.94	8.0
Burgess Battery Co., Ill.....	1,200	82.5	4.4	135.00	7.17	5.3
General Precision Equipment Corp., N. Y. ^{3/}	1,200 ^{2/}	1/	1/	1/	1/	1/
Stackpole Carbon Co., Pa.....	1,171	88.0	3.7	170.37	7.17	4.2
Crocker-Wheeler Electric Manufacturing Co., N. J.....	1,165	46.4	2.3	195.71	9.72	5.0
* Leviton Manufacturing Co., Inc., N. Y.....	1,126	50.4	3.7	130.04	9.51	7.3
* Chicago Transformer Corp., Ill.....	1,081	100.0	7.7	134.31	10.35	7.7
* Okonite Co., N. J.....	1,080	95.6	4.9	257.54	13.29	5.2
Magnavox Co., Inc., Ind.....	1,075	89.4	7.4	139.35	11.57	8.3
* Holmes Electric Protective Co., N. Y.....	1,072	84.8	3.9	176.66	8.16	4.6
Electro Dynamic Co., N. J.....	1,064	72.1	3.8	178.34	9.35	5.2
Solar Manufacturing Corp., N. J.....	1,061	66.5	2.6	207.35	8.24	4.0
* Columbia Recording Corp., Conn.....	1,060	50.2	2.5	189.07	9.24	4.9
Erie Resistor Corp., Pa.....	1,022	90.5	5.5	134.06	8.19	6.1
Total.....	<u>479,403</u>	85.4	7.8	\$ 204.48	\$ 18.63	9.1

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent
1/ Not available.
2/ Not included in total.
3/ No plan.

Food Products

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Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
National Dairy Products, N. Y.....	36,697 2/	1/	1/	1/	1/	1/
* Borden Co., N. Y.....	24,956	53.8	2.8	\$ 187.64	\$ 9.62	5.1
* National Biscuit Co., N. Y.....	21,826 2/	1/	1/	1/	1/	1/
General Baking Co., N. Y.....	12,246 2/	1/	1/	1/	1/	1/
* Continental Baking Co., N. Y.....	11,900	81.0	5.1	177.79	11.24	6.3
Kraft Cheese Co., Ill.....	10,275	85.6	4.8	158.54	8.92	5.6
* Loose-Wiles Biscuit Co., Mo.....	9,478	38.9	1.7	144.82	6.48	4.5
General Mills, Inc., Minn.....	8,701	65.0	4.1	201.00	12.53	6.2
* Standard Brands, Inc., N. Y.....	8,300	58.7	2.7	157.11	7.31	4.7
* Campbell Soup Co., N. J.....	7,576	89.8	3.6	179.24	7.23	4.0
Wesson Oil and Snowdrift Co., La.....	7,500 2/	1/	1/	1/	1/	1/
Purity Bakeries Corp., Ill.....	7,000 2/	1/	1/	1/	1/	1/
* Ward Baking Co., N. Y.....	6,380	56.2	3.3	214.08	12.51	5.8
Sheffield Farms Co., N. Y.....	6,106	73.5	2.8	202.12	7.78	3.8
United Biscuit Co. of America, Ill.....	6,073	73.0	3.7	133.26	6.81	5.1
* H. J. Heinz Co., Pa.....	6,058	76.3	3.4	172.08	7.60	4.4
* Schenley Distillers Corp., N. Y.....	5,609	81.6	3.9	148.58	7.01	4.7
Stokeley Bros. and Co., Inc., Ind.....	5,384	16.0	1.1	99.81	7.14	7.1
* Carnation Co., Wis.....	5,200	55.5	2.8	142.31	7.16	5.0
* Anheuser-Busch, Inc., Mo.....	5,000	67.7	4.3	193.60	12.41	6.4
* American Sugar Refining, N. Y.....	4,687	80.5	3.3	131.24	5.35	4.1
* National Sugar Refining, N. Y.....	4,412	66.5	1.7	188.82	4.82	2.6
Horn and Hardart Baking Co., Pa.....	4,400	70.5	3.0	95.45	4.02	4.2
Quaker Oats Co., Iowa.....	4,300	83.8	5.1	155.59	9.40	6.0
* National Distillers Products Corp., N. Y..	3,936	43.2	3.5	144.49	11.63	8.0
* Hershey Chocolate Corp., Pa.....	3,934	91.8	7.5	124.09	10.10	8.1
* Interstate Bakeries Corp., Mo.....	3,769	37.6	2.6	168.18	11.74	6.9
* Libby, McNeil and Libby, Ill.....	3,443 2/	1/	1/	1/	1/	1/
Minnesota Valley Canning Co., Minn.....	3,439	11.3	0.9	104.82	8.38	8.0
* Phillips Packing Co., Inc., Md.....	3,200	8.6	0.5	103.12	5.82	5.6

(Continued)

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* Denotes Issuing Agent
1/ Not available.
2/ Not included in total.

Food Products

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* J. D. and A. B. Spreckels Co., Calif.....	3,142	49.4	3.9	\$ 172.60	\$ 13.72	7.9
Hiram Walker-Gooderham and Worts, Canada...	3,109	90.0	10.0	114.07	12.68	11.1
Corn Products Refining Co., N. Y.....	3,073	81.5	4.7	214.74	12.39	5.8
Utah-Idaho Sugar Co., Utah.....	3,040	1/	1/	1/	1/	1/
* Bowman Dairy Co., Ill.....	2,932	92.3	5.3	235.45	13.62	5.8
Pillsbury Flour Mills Co., Minn.....	2,909	63.5	3.4	193.58	10.41	5.4
Hathaway Bakeries, Inc., Mass.....	2,901	50.4	2.1	187.39	7.91	4.2
American Bakeries Co., Ga.....	2,835	95.9	9.0	143.41	13.47	9.4
Fehr (Frank) Brewing Co., Ky.....	2,771	1/	1/	1/	1/	1/
* Godchaux Sugars, Inc., La.....	2,700	67.3	3.3	75.55	3.67	4.9
* Golden State Co., Ltd., Calif.....	2,600	74.5	3.1	205.20	8.46	4.1
Abbotts Dairies, Inc., Pa.....	2,506	1/	1/	1/	1/	1/
* Cushman's Sons, Inc., N. Y.....	2,463	81.2	3.5	198.34	8.67	4.4
* Omar's, Inc., Nebr.....	2,400	62.5	3.1	146.67	7.00	4.9
Kellogg Co., Mich.....	2,384	96.0	5.7	213.59	12.69	5.9
* Joseph Schlitz Brewing Co., Wis.....	2,335	61.0	3.0	194.97	9.64	4.9
Dairymen's League Co-Operative Association, N. Y.....	2,300	65.3	2.4	152.17	5.54	3.6
* Supplee-Wills-Jones Milk Co., Pa.....	2,273	33.2	1.6	202.90	9.65	4.8
* Canada Dry Ginger Ale, Inc., N. Y.....	2,200	95.0	4.5	159.09	7.51	4.7
United Fruit Co., Mass.....	2,149	58.4	3.9	203.35	13.49	6.6
* Ralston Purina Co., Mo.....	2,075	54.1	2.9	214.80	11.63	5.4
American Ice Co., N. Y.....	2,019	85.0	3.1	170.82	6.24	3.7
Great Western Sugar Co., Colo.....	2,002	61.2	8.1	168.03	22.18	13.2
A. B. Staley Manufacturing Co., Ill.....	1,941	1/	1/	1/	1/	1/
Planters Nut and Chocolate Co., Pa.....	1,910	72.1	4.7	92.66	6.05	6.6
* Wm. Wrigley, Jr. Co., Ill.....	1,900	95.8	4.8	137.89	6.96	5.0
Arden Farms, Inc., Wash.....	1,878	90.2	5.8	206.42	13.29	6.4
* P. Ballantyne and Sons, N. J.....	1,800	94.4	5.0	250.00	13.35	5.3
Hecker Products Corp., N. Y.....	1,800	1/	1/	1/	1/	1/
* American Maize Products Co., N. Y.....	1,781	79.7	5.1	212.40	13.53	6.4

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

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1/ Not available
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Food Products

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Rocky Mountain Packing Co., Utah.....	1,750 2/	1/	1/	1/	1/	1/
Detroit Creamery Co., Mich.....	1,737	81.7	4.9	\$ 229.71	\$ 13.67	6.0
* Langendorf United Bakeries, Calif.....	1,730	45.7	3.3	215.10	15.63	7.3
* Nestles Milk Product, N. Y.....	1,700 2/	1/	1/	1/	1/	1/
* Pabst Brewing Co., Wis.....	1,695	84.4	4.3	187.78	9.52	5.1
* California Hawaiian Sugar Refinery, Calif.	1,679	91.8	4.7	192.53	9.78	5.1
Allied Mills, Inc., Ill.....	1,628	99.3	8.0	242.89	19.56	8.0
* Reid, Murdoch and Co., Ill.....	1,593	85.4	5.9	128.78	8.96	7.0
* California Packing Corp., Calif.....	1,587 2/	1/	1/	1/	1/	1/
Hunt Bros. Packing Co., Calif.....	1,586	29.3	3.4	120.73	14.02	11.6
Creameries of America, Calif. 3/.....	1,574 2/	1/	1/	1/	1/	1/
* Jacob Ruppert, Inc., N. Y.....	1,545	46.6	1.6	202.10	7.05	3.5
* Bylers Candy Co., N. Y.....	1,500 2/	1/	1/	1/	1/	1/
* Meek-McJunkin Dairy Co., Pa.....	1,482	89.1	5.6	192.70	12.06	6.3
* F. and W. Schaefer Brewing Co., N. Y.....	1,482	100.0	4.0	323.11	12.78	4.0
* Columbia Baking Co., Ga.....	1,449	66.4	4.6	124.86	8.69	7.0
Peter Cailler-Kohler Swiss Chocolate Co., N. Y.....	1,448	28.4	1.5	134.86	7.35	5.4
Telling-Belle Vernon Co., Ohio.....	1,416	68.6	3.1	177.34	8.05	4.5
Washington Co-operative Egg and Poultry Association, Wash.....	1,412	66.4	6.8	125.36	12.80	10.2
* Philadelphia Dairy Products, Pa.....	1,406	73.8	3.9	185.77	9.85	5.3
* Dugan Brothers of New Jersey, N. J.....	1,373	81.1	2.8	165.26	5.71	3.5
G. H. Hammond Co. of Illinois, Ill.....	1,362	94.1	8.0	138.98	11.86	8.5
Stephen F. Whitman and Son, Inc., Pa.....	1,356	47.9	2.8	88.13	5.13	5.8
* W. P. Schrafft and Sons Corp., Mass.....	1,312	100.0	2.3	114.32	2.61	2.3
American Chicle Co., N.Y.....	1,310	93.5	4.3	159.24	7.28	4.6
Poultry Products of Central California, Calif.....	1,285	63.3	3.9	139.02	8.48	6.1
Cargill, Inc., Minn.....	1,255	70.9	5.0	180.16	12.91	7.3
* E. J. Brach and Sons, Ill.....	1,250	88.0	6.7	135.09	10.30	7.6
* Pepsi-Cola Co., N. Y.....	1,250	93.6	4.7	202.72	10.08	5.0
* Rosenberg Brothers and Co., Calif.....	1,250	79.7	6.8	136.80	11.75	8.6

(Continued)

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* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

3/ No plan.

Food Products

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (Continued - 4)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Rockwood and Co., N. Y.....	1,245 2/	1/	1/	1/	1/	1/
Coca Cola Co., Del.....	1,237	62.5	2.6	\$ 226.70	\$ 9.36	4.1
* Hoffman Beverage Co., N. J.....	1,217	72.1	1.5	172.56	3.63	2.1
* Cracker Jack Co., Ill.....	1,204	100.0	6.2	127.66	7.97	6.2
* Vande Kamp's Holland Dutch Bakers, Inc. Calif.....	1,200 2/	1/	1/	1/	1/	1/
* Best Foods, Inc., N. Y.....	1,194	82.5	5.5	190.95	12.69	6.6
Gerber Products Co., Mich.....	1,171	50.2	3.5	115.19	8.00	6.9
Lance, Inc., N. C.....	1,158	10.2	0.9	91.67	8.39	9.1
* Frankfort Distilleries, Ky.....	1,153	99.5	10.0	214.92	21.60	10.1
* Falstaff Brewing Co., Mo.....	1,132	97.2	5.1	177.44	9.23	5.2
Fairmont Canning Co., Minn.....	1,129	11.2	0.5	252.29	10.71	4.3
* Pevely Dairy Co., Mo.....	1,110	46.6	2.0	193.12	8.15	4.2
* Penick and Ford, Ltd., Inc., N. Y.....	1,105	90.5	5.0	191.57	10.66	5.6
* Griggs, Cooper and Co., Minn.....	1,070	62.8	4.9	120.86	9.41	7.8
* Chickasha Cotton Oil Co., Okla.....	1,025	10.8	2.3	85.85	18.47	21.6
Richmond Chase Co., Calif.....	1,021	20.7	1.4	184.44	12.22	6.6
Columbia River Packers Association, Inc., Ore.....	1,019	17.7	2.4	104.30	14.41	13.8
* Pabst Brewing Co., Ill.....	1,019	60.5	4.7	175.08	13.65	7.8
Distillers Corp.-Seagrams, Ltd., N. Y.....	1,000 2/	1/	1/	1/	1/	1/
Holly Sugar Corp., Colo.....	1,000 2/	1/	1/	1/	1/	1/
* Liebmann Breweries, Inc., N. Y.....	1,000	100.0	2.6	290.00	7.60	2.6
* Pet Milk Co., Mo.....	1,000 2/	1/	1/	1/	1/	1/
Total.....	<u>278,398</u>	66.5	3.8	\$ 168.17	\$ 9.58	5.7

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

Glass, Stone, Brick, Clay and Cement

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

29

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Pittsburgh Plate Glass Co., Pa.....	16,833	41.4	2.3	\$ 173.68	\$ 9.73	5.6
Owens Illinois Glass Co., Ohio.....	16,554	89.0	3.3	154.50	5.78	3.7
* Anchor Hocking Glass Co., Ohio.....	10,997	90.3	3.4	118.50	4.51	3.8
* Bausch and Lomb Optical Co., N. Y.....	9,059	87.7	4.5	193.27	10.02	5.2
Corning Glass Works, N. Y.....	8,678	85.4	4.4	115.23	5.88	5.1
Lehigh Portland Cement, Pa.....	7,415	66.8	4.8	170.94	12.36	7.2
* Harbison Walker Refractories, Pa.....	7,097	95.0	5.8	140.07	8.59	6.1
* Hazel Atlas Glass Co., W. Va.....	6,433	52.4	2.7	205.39	10.46	5.1
* General Refractories Co., Pa.....	6,224	97.4	8.5	137.53	12.03	8.7
American Optical Co., Mass.....	5,490	79.6	2.5	155.08	4.81	3.1
Libbey-Owens-Ford Glass Co., Ohio.....	5,398	60.2	3.3	168.12	9.28	5.5
* Carborundum Co., N. Y.....	5,214	81.0	3.2	199.80	7.84	3.9
Universal Atlas Cement, N. Y.....	4,585	78.6	3.1	167.32	6.65	4.0
* Kimble Glass Co., N. J.....	3,999	64.5	1.9	116.71	3.41	2.9
Homer Laughlin China Co., W. Va.....	3,269	75.8	5.2	128.45	8.80	6.8
Lone Star Cement Corp., N. Y.....	2,877	69.8	5.0	152.91	11.00	7.2
* North American Refractories, Ohio.....	2,496	75.6	6.0	149.75	11.83	7.9
American Window Glass Co., Pa.....	2,300	85.9	3.7	189.13	8.10	4.3
Barre Granite Manufacturers, Vt.....	2,080 2/	1/	1/	1/	1/	1/
* Kearsley and Mattison Co., Pa.....	2,016	22.2	1.5	194.77	13.00	6.7
Pennsylvania Dixie Cement Corp., Pa.....	1,776	82.3	6.4	154.50	11.97	7.7
Federal Glass Co., Ohio.....	1,764	84.3	4.3	115.81	5.91	5.1
Onondaga Pottery Co., N. Y.....	1,625	87.9	3.7	110.61	4.71	4.3
A. P. Green Fire Brick Co., Mo.....	1,579	81.6	5.8	139.94	10.01	7.2
Alpha Portland Cement, Pa.....	1,492 2/	1/	1/	1/	1/	1/
* Isolantite, Inc., N. J.....	1,457	31.8	1.8	146.17	8.50	5.8
Standard Lime and Stone Co., Md.....	1,402	93.2	4.3	141.07	6.48	4.6
Laclede Christy Clay Products, Mo.....	1,360	74.5	4.1	150.51	8.29	5.5
* Medusa Portland Cement, Ohio.....	1,270	96.3	4.7	181.10	8.76	4.8
* General Ceramic and Steatite Co., N. J.....	1,118	80.9	3.2	166.04	6.51	3.9

(Continued)

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Glass, Stone, Brick, Clay and Cement

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (Continued - 2)

30

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
W. S. Dickey Clay Manufacturing Co., Mo...	1,100	81.8	6.5	\$ 99.00	\$ 7.75	7.9
* Tile Roofing Co., Conn.....	1,000	47.7	2.2	166.15	7.59	4.6
Taylor, Smith and Taylor Co., W. Va.....	<u>1,000</u>	81.3	8.3	129.34	13.24	10.2
Total.....	<u>143,385</u>	75.0	3.8	\$156.00	\$ 7.96	5.1

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Denotes Issuing Agent

Household Appliances

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Singer Manufacturing Co., N. Y.....	10,070	82.2	3.9	\$ 247.65	\$ 11.65	4.7
Rheem Manufacturing Co., Calif.....	6,650	67.4	3.2	198.25	9.43	4.8
Servel Inc., Ind., 2/.....	4,000 2/	1/	1/	1/	1/	1/
International Silver Co., Conn.....	3,789	64.6	3.4	207.13	10.76	5.2
Landers, Frary and Clark, Conn.....	3,000 2/	1/	1/	1/	1/	1/
* National Enameling and Stamping Co., Wis...	2,500	38.4	2.1	150.00	8.19	5.5
Electrolux Corp., N. Y.....	2,299	62.5	3.5	169.24	9.37	5.5
Mullins Manufacturing Co., Ohio.....	2,150	54.0	4.3	151.63	12.00	7.9
* Oneida, Limited, N. Y.....	2,134	76.1	4.6	173.15	10.56	6.1
American Stove Co., Mo.....	1,977 2/	1/	1/	1/	1/	1/
* Apex Electrical Manufacturing Co., Ohio....	1,960	51.8	3.0	221.32	12.84	5.8
Easy Washing Machine Co., N. Y.....	1,752	34.2	1.4	238.41	9.66	4.1
Electric Household Utilities, Ill.....	1,717	91.4	4.6	150.26	7.50	5.0
De Vilbiss Co., Ohio.....	1,634	98.5	5.8	235.01	13.73	5.8
* Sunbeam Electric Manufacturing Co., Ind....	1,527	77.5	4.1	158.91	8.45	5.3
* Aluminum Goods Manufacturing Co., Wis.....	1,512	58.3	4.2	138.12	9.90	7.2
Coleman Lamp and Stove Co., Kans.....	1,504	48.3	2.9	170.07	10.28	6.0
Altorfer Brothers Co., Ill.....	1,486 2/	1/	1/	1/	1/	1/
Perfection Stove Co., Ohio 2/.....	1,471 2/	1/	1/	1/	1/	1/
Maytag Co., Iowa.....	1,450 2/	1/	1/	1/	1/	1/
R. Wallace and Sons, Inc., Conn.....	1,434	83.2	4.1	160.02	7.86	4.9
Gorham Manufacturing Co., R. I.....	1,265	50.0	2.5	182.85	9.31	5.1
* Norris Stamping and Manufacturing Co., Calif.....	1,185	98.7	6.4	188.75	12.18	6.5
Fuller Brush Co., Conn.....	1,164	77.7	6.9	169.70	15.08	8.9
American Thermos Bottle Co., Conn.....	1,121	36.4	2.8	161.11	12.51	7.8
A. C. Gilbert and Co., Conn.....	1,000	37.3	1.8	137.39	6.45	4.7
Total.....	<u>48,367</u>	67.5	3.7	\$ 195.39	\$ 10.63	5.4

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- * Denotes Issuing Agent
- 1/ Not available.
- 2/ Not included in total.
- 3/ No plan.

Insurance

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

32

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Prudential Insurance Co. of America, N. J.	38,051	96.8	3.8	\$ 224.79	\$ 8.81	3.9
* Metropolitan Life Insurance Co., N. Y.....	18,448	94.5	7.6	193.52	15.46	8.0
Travelers Insurance Co., Conn.....	11,696	77.0	2.6	174.69	5.97	3.4
* Aetna Insurance Co., Conn.....	7,849	38.1	1.6	177.03	7.44	4.2
* Liberty Mutual Insurance Co., Mass.....	4,750	100.0	5.7	136.84	7.76	5.7
* New York Life Insurance Co., N. Y.....	4,652	90.8	4.6	157.36	8.02	5.1
National Life and Accident Insurance Co., Tenn.....	4,581	91.8	5.5 *	208.64	12.55	6.0
* Equitable Life Assurance Society of the United States, N. Y.....	4,078	47.7	1.6	166.09	5.50	3.3
John Hancock Mutual Life Insurance Co., Mass.....	4,000	85.0	1.0	115.00	1.32	1.2
Western and Southern Life Insurance Co., Ohio.....	3,807 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Mutual Life Insurance Co. of New York, N. Y.....	3,476	72.6	3.5	164.92	8.06	4.9
Firemen's Insurance Co. of Newark, N. J....	3,109	88.5	4.1	140.84	6.54	4.6
* United States Fidelity and Guaranty Co., Md.....	2,919	51.9	2.7	156.91	8.03	5.1
North American Companies, Pa.....	2,727	57.8	2.3	172.55	6.76	3.9
Hartford Accident and Indemnity Co., Conn.	2,694	55.7	2.7	159.15	7.77	4.9
Fidelity and Casualty Co. of N. Y., N. Y..	2,360	72.7	2.7	156.78	5.79	3.7
* Continental Casualty Co., Ind.....	2,171	89.9	4.1	142.47	6.43	4.5
* Continental Insurance Co., N. Y.....	2,100	75.6	3.1	166.67	6.92	4.2
Home Insurance Co., N. Y.....	1,993	100.0	7.6	125.32	9.53	7.6
* Life and Casualty Co., Tenn.....	1,912	34.7	1.6	178.01	8.11	4.6
* Great American Insurance Co., N. Y.....	1,799	61.4	2.9	162.75	7.79	4.8
Royal Indemnity Co., N. Y.....	1,768	73.5	2.6	130.51	4.65	3.6
* Northwestern Mutual Life Insurance Co., Wis.....	1,617	81.6	3.5	176.75	7.50	4.2
* Fire Companies Adjustment Bureau, N. Y....	1,566	70.6	3.7	211.69	11.07	5.2
Monumental Life Insurance Co., Md.....	1,500	84.7	3.9	212.95	9.71	4.6

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- * Denotes Issuing Agent
- ^{1/} Not available.
- ^{2/} Not included in total.
- ^{3/} No plan.

Insurance

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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(Continued - 2)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
New Amsterdam Casualty Co., N. Y. 3/.....	1,499 2/	1/	1/	1/	1/	1/
Employers Mutual Liability Insurance Co., Wisc.....	1,406	98.2	8.7	\$ 160.74	\$ 14.19	8.8
Hartford Fire Insurance Co., Conn.....	1,374	57.4	3.5	172.92	10.52	6.1
Hardware Mutual Casualty Co., Wisc.....	1,285	74.5	3.6	170.17	8.12	4.8
Penn Mutual Life Insurance Co., Pa.....	1,268	90.7	4.2	175.26	8.12	4.6
Ohio Farm Bureau, Ohio.....	1,225	75.8	4.3	146.53	8.35	5.7
General Accident, Fire and Life Assurance Co., Pa.....	1,200	54.8	2.7	140.23	7.00	5.0
Standard Accident Insurance Co., Mich.....	1,200	45.8	1.7	179.17	6.82	3.8
Connecticut General Life Insurance Co., Conn.....	1,200	81.7	3.9	175.02	8.33	4.8
Fidelity and Deposit Co. of Maryland, Md....	1,156	69.4	2.9	211.07	8.96	4.2
Ocean Accident and Guarantee Corp., N. Y....	1,114	80.7	4.4	160.29	8.74	5.5
National Fire Insurance Co. of Hartford, Conn.....	1,101 2/	1/	1/	1/	1/	1/
Glens Falls Insurance Co., N. Y.....	1,049	89.7	4.1	184.51	8.34	4.5
American Insurance Co., N. J.....	1,033	96.3	5.2	162.45	8.80	5.4
Total.....	<u>146,326</u>	91.1	4.0	\$ 184.11	\$ 8.17	4.4

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
- 1/ Not available.
- 2/ Not included in total.
- 3/ No plan.

Lumber and Wood Products

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

34

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Chicago Mill and Lumber Co., Ill.....	5,884	75.6	4.0	\$ 102.69	\$ 5.46	5.3
The Diamond Match Co., N. Y.....	5,563	48.2	2.5	142.23	7.35	5.2
* Greif Bros. Cooperage Corp., Ohio.....	5,396	76.1	5.9	103.04	7.98	7.7
Weyerhaeuser Timber Co., Wash.....	5,104	70.3	3.4	236.12	11.36	4.8
* Mengel Company, Ky.....	4,831	84.3	5.8	123.55	8.55	6.9
Petlach Forests, Inc., Idaho.....	4,122	48.6	3.8	149.48	11.70	7.8
Camp Manufacturing Co., S. C.....	3,348	62.4	3.8	76.56	4.63	6.0
* Brunswick-Balke Collender Co., Ill.....	3,005	72.5	4.0	170.44	9.38	5.5
Berat, Forster, Dixfield Co., N. Y.....	2,866	71.5	3.8	97.66	5.17	5.3
General Box Co., Ill.....	2,847	79.4	4.7	143.87	8.46	5.9
Red River Lumber Co., Calif.....	2,518	53.0	3.8	202.48	14.39	7.1
Kreehler Manufacturing Co., Ill.....	2,453	81.3	4.3	142.47	7.62	5.3
* American Seating Co., Mich.....	2,401	98.8	3.1	186.17	5.78	3.1
Anderson-Tully Co., Tenn.....	2,350 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Kirby Lumber Corp., Tex.....	2,327	8.0	0.8	79.89	7.79	9.8
* Long-Bell Lumber Co., Wash.....	2,270 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Thomasville Chair Co., N. C.....	2,090	95.0	3.8	76.34	3.09	4.0
* Bleedel Donovan Lumber Mills, Wash.....	2,083	29.2	2.6	156.06	13.93	8.9
W. M. Ritter Lumber Co., Ohio.....	1,800	50.0	3.1	97.22	6.11	6.3
* Edward Hines Lumber Co., Ill.....	1,637	93.3	5.2	194.89	10.95	5.6
* Rathborne-Hair and Ridgeway Co. of Illinois Ill.....	1,602	74.0	6.0	114.01	9.28	8.1
Pardee and Curtin Lumber Co., W. Va.....	1,600	57.8	5.7	153.86	15.16	9.9
* E. L. Bruce Co., Tenn.....	1,575	68.4	5.2	115.16	8.71	7.6
* Hammond Lumber Co. and Hammond Redwood Co., Calif.....	1,575	37.6	2.9	173.36	13.15	7.6
Formica Insulation Co., Ohio.....	1,529	52.8	1.4	139.73	3.72	2.7
American Furniture Co., Inc., Va.....	1,502	34.4	4.3	98.00	12.28	12.5

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

^{1/} Not available.^{2/} Not included in total.^{3/} No plan.

Lumber and Wood Products

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Curtis Co., Inc., Iowa.....	1,500	50.5	2.8	\$ 138.51	\$ 7.81	5.6
Drexel Furniture Co., N. C.....	1,492	44.9	2.4	94.54	5.01	5.3
Pacific Lumber Co., Calif.....	1,487	32.9	2.9	182.31	15.94	8.7
Wayne Manufacturing Co., Va.....	1,455	91.0	10.0	131.62	14.57	11.1
Bassett Furniture Industries, Va.....	1,431	57.5	5.1	89.79	8.01	8.9
Globe Wernicke Co., Ohio.....	1,413	80.8	3.1	145.25	5.62	3.9
Union Lumber Co., Calif.....	1,350	55.4	3.9	171.37	12.09	7.1
McCloud River Lumber Co., Calif.....	1,300	17.4	1.9	169.23	18.14	10.7
Heywood-Wakefield Co., Mass.....	1,291	95.4	3.3	164.53	5.64	3.4
Eagle Pencil Co., N. Y.....	1,260	79.9	2.9	157.14	5.78	3.7
Burton-Dixie Corp., Ill.....	1,250	64.0	4.7	120.00	8.75	7.3
Crossett Lumber Co., Ark.....	1,235	77.1	3.8	92.96	4.62	5.0
Bradley Lumber Co., Ark.....	1,234	27.3	2.5	98.15	8.86	9.0
St. Paul and Tacoma Lumber Co., Wash.....	1,167	14.6	1.2	218.51	18.52	8.5
Cummer Sons Cypress Co., Fla.....	1,152	38.5	2.7	93.92	6.58	7.0
Shevlin Hixon Co., Ore.....	1,145	87.3	6.0	176.00	12.15	6.9
Clark and Wilson Lumber Co., Ore.....	1,127	55.7	2.4	157.58	6.74	4.3
C. D. Johnson Lumber Co., Ore.....	1,073	31.4	2.4	227.20	17.21	7.5
Haskelite Manufacturing Co., Ill.....	1,071	72.5	3.5	159.29	7.64	4.8
Denkmann Lumber Co., Miss.....	1,000	57.5	5.4	100.00	9.43	9.4
The Simmons Co., N. J.....	1,000	82.2	3.1	176.68	6.70	3.8
Deernbecker Manufacturing Co., Ore.....	1,000	38.0	3.0	127.51	10.09	7.9
Total.....	<u>97,091</u>	62.8	3.8	\$ 138.55	\$ 8.38	6.0

Office of the Secretary of the Treasury, Division of Research and Statistics.

* Denotes Issuing Agent

September 23, 1942.

Machinery, Tools and Plant Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Brown and Sharpe Manufacturing Co., R. I.	11,000	37.3	3.0	\$ 244.82	\$ 19.99	8.2
Verthington Pump and Machinery Corp., N.J.	10,577	61.3	3.9	208.00	13.14	6.3
Witold Shoe Machinery Corp., Mass.	10,000 2/	1/	1/	1/	1/	1/
Ingersoll Rand Co., N. Y.	9,811	73.9	4.4	207.70	12.43	6.8
Blaw-Knox Co., Pa.	8,260	87.4	5.9	205.31	13.87	6.8
A. O. Smith Corp., Wis.	8,247	75.5	4.1	242.50	13.19	5.4
Norton Co., Mass.	8,056	94.1	8.9	222.10	20.92	9.4
Ex-Cell-O Corp., Mich.	7,966	95.1	11.0	241.60	27.94	11.6
National Supply Co., Pa.	7,880	69.9	2.9	224.56	9.20	4.1
Cincinnati Milling Machine Co., Ohio.	7,711 2/	1/	1/	1/	1/	1/
Link Belt Co., Ill.	7,710	67.1	4.4	216.76	14.24	6.6
Boring, Maxwell and Moore, N. Y.	7,512	66.1	3.7	213.61	11.89	5.6
National Malleable and Steel Castings Co., Ohio.	7,122	68.0	3.0	210.53	10.39	5.0
Northern Pump Co., Minn.	6,850	100.0	14.7	334.60	49.32	14.7
Airbanks, Morse Co., Wis.	6,591	86.9	5.9	217.65	14.70	6.8
Files-Bement-Pond Co., Conn.	6,129	80.0	8.7	312.55	33.94	10.9
Bullard Co., Conn.	5,798	39.2	3.2	226.31	18.38	8.1
S. K. P. Industries, Inc., Pa.	5,200	52.4	2.2	229.18	9.81	4.3
National Acme Co., Ohio.	5,179	49.4	3.5	201.95	14.14	7.0
Warner and Swasey Co., Ohio.	4,440	71.9	5.3	206.44	15.27	7.4
R. O. Le Tourneau, Inc., Ill.	4,408	95.3	7.5	214.82	16.99	7.9
Kearney and Trecker Corp., Wis.	4,397	97.8	14.0	295.13	42.26	14.3
United Engineering and Foundry Co., Pa.	4,354	89.3	8.6	219.82	21.22	9.7
E. W. Bliss Co., N. Y.	4,030	60.6	4.2	244.92	17.14	7.0
Wata Machine Co., Pa.	4,000 2/	1/	1/	1/	1/	1/
Standard Screw Co., Ill.	4,000 2/	1/	1/	1/	1/	1/
Bucyrus Erie Co., Wis.	3,900	90.5	6.7	216.28	16.01	7.4
Henry Disston and Sons, Inc., Pa.	3,766	98.5	5.2	230.72	12.26	5.3
General Machinery Corp., Ohio.	3,688	74.3	5.3	252.09	18.04	7.2
New Britain Machine Co., Conn.	3,675	68.0	4.0	213.45	12.69	5.9

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

Denotes Issuing Agent
Not available.
Not included in total.
No plan.

Machinery, Tools and Plant Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (Continued - 2)

37

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Cooper Bessemer Corp., Ohio.....	3,527	94.9	10.0	\$ 207.97	\$ 21.92	10.5
Chicago Pneumatic Tool, Pa.....	3,500 ^{2/}	1/	1/	1/	1/	1/
Whitin Machine Works, Mass. ^{3/}	3,500 ^{2/}	1/	1/	1/	1/	1/
York Ice Machinery Corp., Pa.....	3,499	65.7	2.6	222.20	8.65	3.9
Saco-Lowell Shops, Maine.....	3,398	90.4	8.2	149.59	13.57	9.1
Heald Machine Co., Mass.....	3,378	91.1	5.7	292.53	18.43	6.3
Greenfield Tap and Die Corp., Mass.....	3,358	67.9	4.5	201.30	13.45	6.7
Chicago Screw Co., Ill.....	3,350	80.6	3.2	206.57	8.15	3.9
Earnischfeger Corp., Wis.....	3,350	80.9	8.1	206.87	20.72	10.0
Terrington Co., Conn.....	3,252	67.7	3.8	150.22	8.43	5.6
Ohio Crankshaft, Inc., Ohio.....	3,242	98.6	4.3	272.61	12.00	4.4
Cleveland Pneumatic Tool Co., Ohio.....	3,215	33.4	3.0	268.69	24.13	9.0
Jordberg Manufacturing Co., Wis.....	3,100	21.3	1.5	170.97	12.32	7.2
Shaholt Machine Co., Wis.....	3,050	90.0	10.1	324.92	36.46	11.2
Cleveland Twist Drill Co., Ohio.....	3,000	70.0	4.6	211.83	13.81	6.6
Farrel-Birmingham Co., Inc., Conn.....	3,000	29.8	2.3	221.67	17.22	7.8
Miehle Printing Press and Manufacturing Co., Ill.....	2,990	97.1	9.4	297.66	28.95	9.7
Titeflex Metal Hose Co., N. J.....	2,885	92.7	4.9	197.82	10.37	5.2
American Machine and Foundry, N. Y.....	2,864	88.1	4.7	214.72	11.43	5.3
Mergenthaler Linotype Co., N. Y.....	2,829	64.3	4.0	207.92	12.83	6.2
Warner Gear Division, Ind.....	2,822	66.3	5.3	273.78	21.91	8.0
Jones and Lamson Machine Co., Vt.....	2,793	89.5	4.9	198.37	10.93	5.5
Lamson and Sessions, Ohio.....	2,743	53.9	3.6	155.78	10.46	6.7
Poster Wheeler Corp., N. J.....	2,734	48.1	1.9	208.49	8.08	3.9
Fellows Gear Shafer Co., Vt.....	2,697	41.9	3.7	191.30	17.08	8.9
Jeffrey Manufacturing Co., Ohio.....	2,695	77.9	5.1	229.79	15.18	6.6
Simonds Saw and Steel Co., Mass.....	2,678	69.9	4.0	233.31	13.45	5.8
Textile Machine Works, Pa.....	2,660	89.5	6.9	194.77	14.98	7.7
De Laval Steam Turbine Co., N. J.....	2,549	76.7	3.4	219.21	9.59	4.4
National Screw and Manufacturing Co., Ohio.....	2,543	99.0	10.7	225.58	24.44	10.8

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

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- 3/ No plan.

Machinery, Tools and Plant Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Black and Decker Manufacturing Co., Md.....	2,533	86.3	5.5	\$ 201.66	\$ 12.94	6.4
* March Machine Tool Co., Ohio.....	2,444	36.2	2.9	170.60	13.63	8.0
* Foote Bros. Gear and Machine Corp., Ill...	2,441	87.8	8.8	317.96	31.70	10.0
* Van Norman Machine Tool Co., Mass.....	2,400	83.3	4.6	172.50	9.50	5.5
* Marion Steam Shovel Co., Ohio.....	2,367	95.9	5.2	197.40	10.65	5.4
* National Twist Drill Tool Co., Mich.....	2,347	62.7	6.7	228.16	24.32	10.7
* Nicholson File Co., R. I.....	2,293	94.4	5.9	187.53	11.69	6.2
* Crompton and Knowles Loom Works, Mass.....	2,271	92.5	7.1	214.90	16.47	7.7
* Chain Belt Co., Wis.....	2,206	74.7	3.8	210.78	10.73	5.1
* Sullivan Machinery Co., Ind.....	2,169	76.9	4.1	188.13	10.05	5.3
* Cone Automatic Machine Co., Vt.....	2,143	89.1	6.1	166.59	11.38	6.8
* Morse Twist Drill and Machine Co., Mass...	2,125	71.2	3.5	216.55	10.56	4.9
* Hartford Machine Screw Co., Conn.....	2,118	81.3	6.2	198.77	15.27	7.7
* McQuay-Norris Manufacturing Co., Ind.....	2,107	77.4	4.4	170.71	9.71	5.7
* Lunkenheimer Co., Ohio.....	2,103	85.5	5.3	197.14	12.20	6.2
* American Republics Corp., Del.....	2,067 2/	1/	1/	1/	1/	1/
* De Laval Separator Co., N. Y.....	2,029	46.2	2.3	224.82	11.23	5.0
* L. S. Starrett Co., Mass.....	2,019	55.1	3.3	186.66	11.30	6.1
* Gilbert and Barker Manufacturing Co., Mass.	2,008	92.2	3.9	263.39	11.10	4.2
* Carrier Corp., N. Y.....	1,977	24.9	2.5	205.11	20.51	10.0
* Taft-Pierce Manufacturing Co., R. I.....	1,900	51.4	2.7	193.38	10.23	5.3
* Reed Roller Bit Co., Tex.....	1,867	66.0	8.3	160.69	20.21	12.6
* R. Hoe and Co., Inc., N. Y.....	1,850	91.9	6.2	295.68	20.00	6.8
* Leland-Gifford Co., Mass.....	1,817	58.6	4.7	252.33	20.30	8.0
* Independent Pneumatic Tool Co., Ill.....	1,800	90.0	5.6	210.28	13.15	6.3
* Harlin-Rockwell Corp., N. Y.....	1,760	76.6	5.0	217.70	14.11	6.5
* Chited Drill and Tool Corp., Ill.....	1,758	100.0	9.6	266.46	25.66	9.6
* Taylor Instrument Co., N. Y.....	1,733	93.2	4.2	189.94	8.63	4.5
* Scott and Williams, Inc., N. H.....	1,721	57.9	4.8	164.81	13.79	8.4
* Stockham Pipe and Fitting Co., Ala.....	1,708	96.1	9.5	157.61	15.55	9.9

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

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- 3/ No plan.

Machinery, Tools and Plant Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued - 4)

39

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
American Hoist and Derrick Co., Minn.....	1,700	92.6	12.3	\$ 191.18	\$ 25.40	13.3
Danly Machine Specialties Co., Ill.....	1,687	97.8	6.8	208.28	14.40	6.9
Goodman Manufacturing Co., Ill.....	1,686	95.5	9.2	255.17	24.54	9.6
S. F. Sturtevant Co., Mass.....	1,684 2/	1/	1/	1/	1/	1/
Sealed Power Corp., Mich.....	1,650	95.5	5.6	213.59	12.44	5.8
Pittsburgh Screw and Bolt, Pa.....	1,649	84.4	6.3	182.09	13.59	7.5
Dayton Malleable Iron Co., Ohio.....	1,623	48.7	4.9	184.68	18.45	10.0
Busch Sulzer Bros., Diesel Engine Co., Mo.	1,602	91.6	7.1	235.18	18.20	7.7
Halliburton Oil Well Cementing Co., Okla..	1,600	18.1	1.5	189.38	16.09	8.5
Henry Vogt Machine Co., Ky.....	1,600	25.0	1.5	115.68	6.81	5.9
Food Machinery Corp., Calif.....	1,525	69.9	5.8	178.93	14.90	8.3
U. S. Gauge Co., Pa.....	1,525	76.1	6.3	163.93	13.60	8.3
Fulton Sylphon Co., Tenn.....	1,512	51.7	5.0	198.75	19.05	9.6
Combustion Engineering Co., N. Y.....	1,511	61.4	5.1	250.18	20.64	8.2
Carboloy Co., Inc., Mich.....	1,501	90.0	12.0	197.68	26.36	13.3
Batler Manufacturing Co., Mo.....	1,579	93.8	8.2	144.83	12.63	8.7
Allied Products Corp., Mich.....	1,500 2/	1/	1/	1/	1/	1/
Jenkins Bros., Conn.....	1,471	45.6	3.3	181.33	13.18	7.5
Lufkin Rule Co., Mich.....	1,459	88.2	6.6	136.39	10.18	7.5
Perkins Machine and Gear, Mass.....	1,447	83.7	5.9	238.31	16.80	7.0
Millers Falls Co., Mass.....	1,445	55.9	2.8	185.57	9.41	5.1
Sheffield Corp., Ohio.....	1,444	90.0	10.0	292.87	32.53	11.1
American Laundry Machinery, Ohio.....	1,413	93.0	5.3	207.16	11.78	5.7
Midwest Piping and Supply Co., Mo.....	1,409 2/	1/	1/	1/	1/	1/
American Machine and Metals, Ill.....	1,400	66.1	5.7	253.57	21.84	8.6
Outboard Marine and Manufacturing Co., Ill.....	1,400 2/	1/	1/	1/	1/	1/
Schwitzer-Cummins Co., Ind.....	1,400	100.0	7.7	214.29	16.43	7.7
Dodge Manufacturing Corp., Ind.....	1,394	99.6	7.6	201.56	15.46	7.7
Steel Products Engineering Co., Ohio.....	1,394	65.1	6.0	246.73	22.73	9.2
Ferro Machine and Foundry Co., Ohio.....	1,382	98.5	10.5	200.27	21.31	10.6
Creamery Package Manufacturing Co., Ill...	1,370	48.8	2.7	150.00	8.29	5.5

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent
Not available.
Not included in total.
No plan.

Machinery, Tools and Plant Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued - 5)

40

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Duplex Printing Press Co., Mich.....	1,363	89.7	7.4	\$ 192.14	\$ 15.91	8.3
* Parolator Products, Inc., N. J.....	1,363	51.5	3.9	120.93	9.18	7.6
* Fluor Corp., Ltd., Calif.....	1,350	72.2	6.1	257.07	21.89	8.5
* Axelson Manufacturing Co., Calif.....	1,337	81.8	6.0	207.29	15.10	7.3
* R. K. Le Blond Machine Tool Co., Ohio.....	1,329	90.0	10.0	244.00	27.11	11.1
Bryant Chucking Grinder Co., Vt.....	1,317	55.6	6.0	215.64	23.29	10.8
* Iron Fireman Manufacturing Co., Ore.....	1,300	63.5	7.6	230.77	27.88	12.1
National Automatic Tool Co., Ind.....	1,290	77.2	4.5	215.63	12.55	5.8
* Goss Printing Press Co., Ill.....	1,289	95.5	7.6	199.64	15.88	8.0
* Pittsburgh Equitable Meter Co., Pa.....	1,284	84.5	4.5	141.31	7.51	5.3
Auto Specialties Manufacturing Co., Mich.	1,259	49.3	2.6	112.92	6.01	5.3
Whiting Corp., Ill.....	1,253	80.6	4.6	273.72	15.72	5.7
* American Blower Corp., Mich.....	1,245	78.9	6.6	248.43	20.86	8.4
* Woodward Governor Co., Ill.....	1,219	97.6	11.0	177.60	20.01	11.3
Wayne Pump Co., Ind.....	1,208	99.9	11.0	206.12	22.69	11.0
Elliott Co., Pa.....	1,200 ^{2/}	1 ^{1/}	1 ^{1/}	1 ^{1/}	1 ^{1/}	1 ^{1/}
* Landis Machine Co., Pa.....	1,200	75.0	6.4	183.33	15.67	8.5
Cleveland Automatic Machine Co., Ohio.....	1,186	50.2	4.4	229.68	20.11	8.8
* Allen Manufacturing Co., Conn.....	1,185	36.7	2.3	175.53	11.03	6.3
Columbus Bolt Works, Ohio.....	1,180	78.4	11.0	100.51	14.08	14.0
Foxboro Co., Mass.....	1,168	94.7	5.1	207.79	11.18	5.4
Remington Rand Tabulating Machine Division N. Y.....	1,160	49.8	3.6	231.51	16.94	7.3
Manufacturers Machine and Tool Co., N. Y..	1,159	69.0	6.2	199.76	17.82	8.9
Union Special Machinery Co., Ill.....	1,156	67.1	3.4	242.40	12.42	5.1
Veeder-Root, Inc., Conn.....	1,155	46.9	4.0	160.00	13.80	8.6
Tecumseh Products Co., Mich.....	1,152	89.3	9.7	211.06	22.84	10.8
* C. L. Gougler Machine Co., Ohio.....	1,150	52.2	2.2	187.83	8.05	4.3
Star Electric Motor Co., Inc., N. J.....	1,150	25.0	2.0	215.74	17.21	8.0
Elastic Stop Nut Corp., N. J.....	1,148	96.3	8.2	225.48	19.14	8.5
Ranco, Inc., Ohio.....	1,142	77.1	5.3	156.74	10.68	6.8

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
- ^{1/} Not available.
- ^{2/} Not included in total.
- ^{3/} No plan.

Machinery, Tools and Plant Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 6)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Federal Screw Works, Mich.....	1,141	88.9	7.1	\$ 206.27	\$ 16.36	7.9
Standard Tool Co., Ohio.....	1,133	56.8	4.1	183.37	13.32	7.3
Harris-Seybold-Potter Co., Ohio.....	1,123	81.6	5.5	231.59	15.65	6.8
Boston Gear Works, Mass.....	1,110	67.6	3.0	217.02	9.70	4.5
Black-Clawson Co., Ohio.....	1,105	94.4	6.8	204.98	14.74	7.2
* Ensco Derrick and Equipment, Calif.....	1,097	100.0	6.1	207.44	12.73	6.1
Dayton Pump and Manufacturing Co., Ohio...	1,092	11.1	1.4	185.72	23.64	12.7
Acme Pattern and Tool Co., Ohio.....	1,088	90.0	11.0	341.19	41.71	12.2
* Sumnerill Tubing Co., Pa.....	1,087	85.6	7.7	193.39	17.36	9.0
* Gidding and Lewis Machine Tool Co., Wis...	1,086	94.0	10.0	259.80	27.63	10.6
S. F. Bowser and Co., Inc., Ind.....	1,084	88.7	3.3	211.34	7.76	3.7
Universal Winding Co., R. I.....	1,080	50.5	2.0	172.22	6.79	3.9
* Caden Forge Co., N. J.....	1,075	62.0	7.8	241.86	30.47	12.6
Goulds Pumps, Inc., N. Y.....	1,074	88.9	4.4	199.21	9.80	4.9
* Continental Gin Co., Ala.....	1,059	46.7	4.3	194.52	17.72	9.1
Waterbury Farrel-Foundry and Machine Co., Conn.....	1,040	39.6	2.2	188.74	10.59	5.6
Consolidated Machine Tools, N. Y.....	1,037	90.1	7.3	263.26	21.25	8.1
Pump Engineering Service, Ohio.....	1,032	28.7	3.1	232.07	25.42	10.9
* Florence Pipe Foundry and Machine Co., N.J.	1,030	98.5	6.2	280.54	17.55	6.3
South Bend Lathe Works, Ind.....	1,026	94.5	4.7	238.81	11.93	5.0
* Lakey Foundry and Machine Co., Mich.....	1,017	92.7	5.0	171.09	9.15	5.3
* S. S. White Dental Manufacturing Co., N.Y.	1,013	81.2	3.8	195.44	9.12	4.7
* Gear Grinding Machine Co., Mich.....	1,012	89.6	7.4	250.56	20.77	8.3
Sundstrand Machine Tool Co., Ill.....	1,012 2/	1/	1/	1/	1/	1/
Toledo Scale Co., Ohio.....	1,012	57.2	2.4	294.23	12.37	4.2
E. and B. American Machine Co., R. I.....	1,008	49.9	1.2	151.39	3.76	2.5
C. F. Braun and Co., Calif.....	1,000	90.0	8.0	319.20	28.32	9.0
Byron Jackson Co., Calif.....	1,000 2/	1/	1/	1/	1/	1/
Lamson Corp., N. Y.....	1,000	68.0	8.3	150.00	18.38	12.3
L. E. Meyers Co., Ill. 3/	1,000 2/	1/	1/	1/	1/	1/
* Riley Stoker Corp., Mass.....	1,000 2/	1/	1/	1/	1/	1/
Total.....	416,088	73.7	5.8	\$ 219.36	\$ 17.35	7.9

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
 1/ Not available.
 2/ Not included in total.
 3/ No plan.

Meat Packing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Swift and Co., Ill.....	71,119	90.4	7.2	\$ 158.80	\$ 12.60	7.9
* Armour and Co., Ill.....	64,484	85.0	5.9	131.54	9.09	6.9
* Wilson and Co., Ill.....	28,280	92.4	5.9	128.25	8.13	6.3
* Oudahy Packing Co., Ill.....	17,610	84.5	4.4	154.42	8.00	5.2
* John Morrell and Co., Iowa.....	10,762	83.1	6.5	122.71	9.66	7.9
* Rath Packing Co., Iowa.....	6,905	89.0	6.6	155.21	11.57	7.4
* Hygrade Food Products Corp., N. Y.....	5,000	90.0	10.0	138.82	15.42	11.1
* George A. Hormel and Co., Minn.....	4,717	90.2	4.7	143.76	7.46	5.2
* Kingan and Co., Ind.....	4,569	48.2	2.0	138.02	5.58	4.0
* Oscar Mayer and Co., Ill.....	4,073	90.8	3.1	134.33	4.61	3.4
* St. Louis Independent Packing Co., Mo.....	2,367	100.0	10.0	175.94	17.59	10.0
* John P. Squire Co., Mass.....	1,506	87.6	4.8	159.29	8.79	5.5
* Iowa Packing Co., Iowa.....	1,436	82.7	7.1	138.85	12.00	8.6
* Plankinton Packing Co., Wis.....	1,420	95.4	6.7	161.23	11.35	7.0
* Agar Packing and Provision Co., Ill.....	1,400	100.0	10.0	157.14	15.71	10.0
* United Dressed Beef Co., N. Y.....	1,308	89.1	4.1	169.26	7.79	4.6
* Krey Packing Co., Mo.....	1,150	31.3	2.2	108.70	7.77	7.1
Total.....	<u>228,106</u>	87.2	6.2	\$ 143.42	\$ 10.27	7.2

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

Mercantile Establishments

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Sears Roebuck and Co., Ill.....	85,706 2/	1/	1/	\$ 1/	\$ 1/	1/
* Great Atlantic and Pacific Tea Co., N. Y..	67,027	60.3	3.6	141.79	8.40	5.9
* Montgomery Ward and Co., Ill.....	53,800	91.4	5.1	113.38	6.39	5.6
* F. W. Woolworth Co., Inc., N. Y.....	45,543 2/	1/	1/	1/	1/	1/
* J. C. Penny Co., N. Y.....	41,000 2/	1/	1/	1/	1/	1/
* S. S. Kresge Co., Mich.....	35,890 2/	1/	1/	1/	1/	1/
* Safeway Stores Inc., Calif.....	24,317	67.7	5.6	158.21	13.07	8.3
* American Stores Co., Pa.....	23,119 2/	1/	1/	1/	1/	1/
* Kroger Grocery and Baking Co., Ohio.....	20,320	51.5	2.6	156.36	8.03	5.1
* S. H. Kress and Co., La.....	20,000 2/	1/	1/	1/	1/	1/
* Grant (W. T.) Co., N.Y.....	18,000 2/	1/	1/	1/	1/	1/
* G. C. Murphy Co., Ind.....	15,161	53.1	4.3	50.30	4.05	8.0
* S. H. Macy Co., Inc., N. Y.....	13,206	79.4	3.2	126.10	5.09	4.0
* American News Co., N. Y.....	13,000 2/	1/	1/	1/	1/	1/
* Walgreen Co., Ill.....	11,025	72.4	6.1	115.84	9.78	8.4
* J. J. Newberry Co., Ore.....	10,000 2/	1/	1/	1/	1/	1/
* Marshall Field and Co., Ill.....	9,070	82.6	2.8	135.18	4.53	3.3
* Bond Stores Inc., N. Y.....	9,000 2/	1/	1/	1/	1/	1/
* J. L. Hudson Co., Mich.....	8,486	97.0	7.1	117.01	8.62	7.4
* McCrory Stores Corp., N. Y.....	8,000 2/	1/	1/	1/	1/	1/
* Childs Co., N. Y.....	7,983 2/	1/	1/	1/	1/	1/
* Goldblatt Bros. Inc., Ill.....	7,700 2/	1/	1/	1/	1/	1/
* May Department Stores, Mo.....	7,451	81.6	3.5	115.72	4.93	4.3
* Gimble Bros., Inc., N. Y.....	7,382	78.6	2.4	99.22	2.98	3.0
* H. L. Green Co., Inc., N. Y.....	7,374 2/	1/	1/	1/	1/	1/
* National Department Stores, N. Y.....	7,300 2/	1/	1/	1/	1/	1/
* Western Auto Supply Co., Mo.....	6,490	57.0	3.1	124.16	6.83	5.5
* Butler Bros., Ill.....	6,472	54.3	3.3	146.77	8.94	6.1
* National Tea Co., Minn.....	6,280	55.5	2.8	137.24	7.01	5.1
* L. Bamberger and Co., N. Y.....	5,980	86.5	3.6	111.49	4.66	4.2
* F. G. Shattuck Co., N. Y.....	5,771	56.9	3.6	80.20	5.03	6.3

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

- * Denotes Issuing Agent
- 1/ Not available.
- 2/ Not included in total.

Mercantile Establishments

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued -2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Horn and Hardart Co., N. Y.....	5,700	78.9	3.2	\$108.77	\$ 4.44	4.1
* Spiegel, Inc., Ill.....	5,600	89.3	7.1	107.14	8.50	7.9
* City Stores Co., N. Y.....	5,500 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Melville Shoe Corp., Mass.....	5,500 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Weisner Bros. Inc., N. Y.....	5,300 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* John Wanamaker, Pa.....	5,098	87.3	4.5	122.60	6.25	5.1
* Fred Harvey, Ill.....	5,019	24.3	2.2	97.41	8.87	9.1
* Carson, Pirie and Scott Co., Ill.....	4,936	97.4	11.4	104.46	12.18	11.7
* United Cigar-Whelan Stores Corp., N. Y....	4,881	36.0	4.3	121.49	14.65	12.0
* Colonial Stores Inc., Va.....	4,600	71.3	3.8	139.44	7.38	5.3
* Grand Union Co., N. Y.....	4,500 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Higbee Co., Ohio.....	4,458 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Jewel Tea Co., Ill.....	4,393	77.6	4.3	143.82	7.95	5.5
* A. S. Beck Shoe Corp., N. Y.....	4,054	82.3	4.9	108.71	6.53	6.0
* Peoples Drug Stores, Inc., D. C.....	4,034	78.3	3.7	107.54	5.03	4.7
* Woodward and Lothrop, D. C.....	3,860	63.0	2.3	98.42	3.53	3.6
* Bullocks, Inc., Calif.....	3,632 ^{2/}	82.0	^{1/}	^{1/}	12.02	^{1/}
* John R. Thompson Co., Ind.....	3,500 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Strawbridge and Clothier, Pa.....	3,500	97.1	3.7	114.29	4.35	3.8
* Jordan Marsh Co., Mass.....	3,471	72.0	3.3	123.88	5.60	4.5
* Interstate Dept. Store, N. Y.,.....	3,200 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Lit Bros., Pa.....	3,173	50.4	2.0	134.26	5.23	3.9
* McLellan Stores Co., N. Y.....	3,000	25.0	5.9	130.00	30.66	23.6
* Filene's Sons Co., Mass.....	2,985	89.5	2.8	145.02	4.48	3.1
* H. C. Bohack Co., Inc., N. Y.....	2,960	63.6	3.3	154.73	7.97	5.1
* Mandel Bros., Inc., Ill.....	2,957	89.6	7.1	87.25	6.91	7.9
* Chicago Mail Order Co., Ill.....	2,841	83.6	4.4	99.45	5.28	5.3
* Halle Bros. Co., Ohio.....	2,800	99.0	13.0	103.09	13.54	13.1
* Abraham and Strauss, N. Y.....	2,800	66.1	3.3	121.43	6.08	5.0
* A. D. Juillard and Co., Inc., R. I.....	2,756	84.4	5.3	125.56	7.94	6.3

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

- * Denotes Issuing Agent
- ^{1/} Not available.
- ^{2/} Not included in total.
- ^{3/} No plan.

Mercantile Establishments

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued -3)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Bickfords, Inc., N. Y.....	2,669 ^{2/}	^{1/}	^{1/}	\$ 166.68 ^{1/}	\$ 8.67 ^{1/}	5.2 ^{1/}
Bloomington Bros., Inc., N. Y.....	2,600	42.7	2.2			
Wieboldt Stores, Inc., Ill. ^{3/}	2,600 ^{2/}	^{1/}	^{1/}			
Hillman's Inc., Ill.....	2,541	42.9	2.7	103.11 ^{1/}	6.43 ^{1/}	6.2 ^{1/}
* B. Altman and Co., N. Y.....	2,536	83.6	3.8	137.22	6.18	4.5
* Ely and Walker Dry Goods Co., Mo.....	2,450	88.2	5.6	67.35	4.31	6.4
* Owl Drug Co., Calif.....	2,448	90.0	10.0	126.65	14.07	11.1
* Edison Bros. Stores, Inc., Mo.....	2,400	15.6	2.1	141.67	19.47	13.8
* Lord and Taylor, N. Y.....	2,400	83.6	5.3	128.14	8.10	6.3
* N. Snellenburg and Co., Pa.....	2,391	84.9	4.7	105.01	5.82	5.5
* Meier and Frank Co., Inc., Ore.....	2,391	98.1	10.0	121.29	12.37	10.2
* Horne (Joseph) Co., Pa.....	2,300	91.8	4.4	168.07	8.07	4.8
* Searn Department Stores, Inc., N. Y.....	2,275 ^{2/}	^{1/}	^{1/}			
* Stix, Baer and Fuller, Mo.....	2,200	97.7	3.5	129.55 ^{1/}	4.65 ^{1/}	3.6 ^{1/}
* Left Candy Corp., N. Y.....	2,200	87.7	4.5	90.91	4.66	5.1
* Waldorf System, Inc., Mass.....	2,155	77.9	3.8	102.78	5.01	4.9
The Stouffer Corp., Ohio.....	2,153	91.0	5.4	71.95	4.25	5.9
* Broadway Department Store, Inc., Calif....	2,136	83.4	4.6	137.64	7.66	5.6
* Fair (The), Ill.....	2,111	64.4	3.2	119.29	5.91	5.0
Lerner Stores Corp., N. Y.....	2,100	60.7	0.8	119.05	1.57	1.3
* Lazarus (F & R) and Co., Ohio.....	2,031	91.3	6.1	126.95	8.53	6.7
Frederick and Nelson, Wash.....	2,005	50.8	3.0	109.06	6.39	5.9
Food Fair Stores, Pa.....	2,000	45.0	2.9	125.00	8.09	6.5
Frederick Loeser and Co., N. Y.....	1,975	90.4	5.3	101.27	5.95	5.9
Rich's Inc., Ga.....	1,965	10.4	1.2	87.43	9.96	11.4
* Gamble-Skogmo, Inc., Minn.....	1,951 ^{2/}	^{1/}	^{1/}			
* The Hecht Co., D. C.....	1,911	72.0	3.0	135.38 ^{1/}	5.50 ^{1/}	4.1 ^{1/}
* Fred B. Prophet and Co., Mich.....	1,902	38.0	4.6	85.02	10.39	12.2
Cunningham Drug Stores, Mich.....	1,900	93.9	4.4	104.36	4.89	4.7
Forum Cafeterias of America, Inc., Mo.....	1,874	24.0	2.0	73.75	6.24	8.5

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

- * Denotes Issuing Agent
- ^{1/} Not available.
- ^{2/} Not included in total.
- ^{3/} No plan.

Mercantile Establishments

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued -4)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Best and Co., Inc., N. Y.....	1,847	63.7	3.9	\$119.44	\$ 7.30	6.1
Albers Super Market, Inc., Ohio.....	1,843	21.7	1.1	92.60	4.90	5.3
Crowley, Milner and Co., Mich.....	1,803	80.7	4.4	117.45	6.46	5.5
L. S. Ayres and Co., Ind.....	1,803	83.4	4.6	122.27	6.73	5.5
Burdines, Inc., Fla.....	1,800 2/	1/	1/	1/	1/	1/
John Shillito, Ohio.....	1,777	78.1	3.8	134.34	6.60	4.9
The Emporium, Calif.....	1,772	91.7	4.9	132.56	7.02	5.3
Mutzel Bros. Co., Md.....	1,738	97.8	4.5	132.29	6.06	4.6
Hall Bros. Inc., Mo.....	1,712	83.6	8.5	94.04	9.57	10.2
Crawford Clothiers, Inc., N. Y.....	1,700	94.1	4.4	123.53	5.75	4.7
Maple High Hardware Co., Mo.....	1,670	28.7	3.6	110.78	13.73	12.4
Lab Sales and Parts Corp., Ill.....	1,633	79.6	4.1	143.29	7.43	5.2
Schnitzer (Ed) and Co. Inc., Wisc.....	1,613	94.0	4.5	104.93	5.01	4.8
Barker Bros. Corp., Calif.....	1,600	33.9	1.8	253.00	13.44	5.3
Boston Store of Chicago, Inc., Ill.....	1,600	93.8	6.3	119.54	8.09	6.8
Wm H. Block Co., Ind.....	1,580	88.6	2.6	101.27	3.01	3.0
Milwaukee Boston Stores Inc., Wisc.....	1,525	95.2	4.3	109.51	4.97	4.5
Miller and Rhoads, Inc., Va.....	1,518	41.2	2.3	88.13	4.87	5.5
Crown Drug Co., Mo.....	1,500	73.3	5.5	80.00	5.98	7.5
Kresge Department Stores, Inc., N. J.....	1,495	78.6	3.8	172.37	8.31	4.8
Scruggs, Vandervoort-Barney, Mo.....	1,475	99.9	9.9	100.34	9.96	9.9
Bonwit Teller, Inc., N. Y.....	1,450	100.0	5.2	148.28	7.69	5.2
Pacific Fruit and Produce Co., Wash.....	1,427	22.1	1.3	160.37	9.78	6.1
Spear and Co., N. Y.....	1,414	68.1	1.6	154.44	3.71	2.4
Consolidated Retail Stores, N. Y.....	1,406 2/	1/	1/	1/	1/	1/
Davidson Bro. Inc., Mich.....	1,395	47.1	3.7	114.51	9.12	8.0
Stern Bros., N. Y.....	1,358	83.4	4.2	160.16	8.07	5.0
J. W. Robinson Co., Calif.....	1,358	15.3	0.7	110.32	5.23	4.7
Economy Grocery Stores, Mass.....	1,342	84.2	5.2	111.77	6.88	6.2
Behr Manning Corp., N. Y.....	1,337	70.6	4.0	205.11	11.68	5.7

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent
1/ Not available.
2/ Not included in total.

Mercantile Establishments

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued -5)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Brockelman Bros. Inc., Mass.....	1,327	29.5	1.4	103.99	5.06	4.9
Mangel Stores Corp., N. Y.....	1,320 ^{2/}	31.8 ^{1/}	2.4 ^{1/}	70.15 ^{1/}	5.23 ^{1/}	7.5 ^{1/}
Callahan Drug Co., Ohio.....	1,303	100.0	6.0	130.00	7.81	6.0
A. J. Namm and Son, N. Y.....	1,300	92.3	2.2	123.51	3.01	2.4
S. S. Pierce Co., Mass.....	1,300					
Katz Drug Co., Mo.....	1,283	74.9	4.7	113.02	7.14	6.3
James McCreery and Co., N. Y.....	1,275	78.4	4.2	117.40	6.33	5.4
Rice Stix Dry Goods Co., Mo.....	1,255	59.5	3.4	159.84	9.19	5.7
Sontag Chain Stores Co., Calif.....	1,250	44.0	2.8	128.00	8.20	6.4
Linton's Lunch, Pa.....	1,240	65.6	5.0	88.71	6.79	7.7
D. H. Holmes Co. Ltd., La.....	1,225	100.0	5.4	97.18	5.24	5.4
Hot Shoppes, Inc., D. C.....	1,220	16.1	1.7	85.55	8.89	10.4
Hale Bros. Stores Inc., Calif.....	1,216	95.3	7.6	153.97	12.23	7.9
Lansburgh and Bros., D. C.....	1,211	38.1	1.1	111.52	3.26	2.9
Franklin Simon and Co. Inc., N. Y.....	1,203	95.8	4.6	112.65	5.42	4.8
Sally Chain Stores, Inc., Ill.....	1,200	46.2	3.0	83.33	5.42	6.5
Maison Blanche Co., La.....	1,195	77.9	4.0	111.63	5.80	5.2
B/G Foods, Inc., Ill.....	1,190 ^{2/}	48.4 ^{1/}	2.8 ^{1/}	134.17 ^{1/}	7.82 ^{1/}	5.8 ^{1/}
Gamble Robinson Co., Minn.....	1,180	76.6	1.4	160.85	2.87	1.8
Thalheimer Bros., Va.....	1,175					
First National Stores, Inc., R. I.....	1,170	52.0	2.1	145.64	6.02	4.1
Rike-Kumler, Ohio.....	1,164	86.8	6.3	101.37	7.40	7.3
S. Kann and Sons, D. C.....	1,137 ^{2/}	46.6	4.5 ^{1/}	148.98 ^{1/}	7.10	4.5 ^{1/}
Wilmington Provision Co., Del.....	1,133	99.7	4.5	92.48	6.70	4.5
J. N. Adam and Co., N. Y.....	1,130	59.5	2.2		3.48	3.8
Sans Cut Rate, Inc., Mich.....	1,125	79.1	3.9	130.84	6.38	4.9
R. H. White Co., Mass.....	1,124	87.2	3.6	169.69	7.07	4.2
Davison-Faxon Co., Ga.....	1,104	51.5	4.7	85.96	7.78	9.1
Starch Bros. Stores, Inc., Tenn.....	1,100 ^{2/}	95.5 ^{1/}	4.1 ^{1/}	114.55 ^{1/}	4.92 ^{1/}	4.3 ^{1/}
H. & S. Pogue Co., Ohio.....	1,100					

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent
^{1/} Not available.
^{2/} Not included in total.

Mercantile Establishments

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued -6)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
The Todd Co. Inc., N. Y.....	1,098	91.9	5.0	\$147.27	\$ 7.99	5.4
White Castle System Inc., Ohio.....	1,081	19.7	1.6	99.43	8.25	8.3
* Younker Bros., Iowa.....	1,068	95.8	5.6	108.66	6.41	5.9
* Gilchrist Co., Mass.....	1,066	100.0	5.4	142.59	7.75	5.4
Bon Marche, Wash.....	1,055	84.4	5.0	141.10	8.39	5.9
* The Hub-Henry C. Lytton and Sons, Ill.....	1,024	86.8	6.0	96.75	6.70	6.9
Medicks Stores, Inc., N.Y.....	1,015	43.5	1.5	100.54	3.35	3.3
Hook Drug Co., Ind.....	1,000	20.0	0.5	90.00	2.38	2.6
Baumann (Ludwig) and Co., N. Y.....	1,000	82.5	3.4	170.13	6.91	4.1
Total.....	<u>495,831</u>	70.8	4.2	\$122.84	\$ 7.25	5.9

Office of the Secretary of the Treasury, Division of Research and Statistics.

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* Denotes Issuing Agent

Metal Products - Miscellaneous

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Remington Arms Co., Inc., Conn.....	76,815	68.2	4.7	\$ 205.54	\$ 14.11	6.9
* American Can Co., N. Y.....	21,913	91.9	6.4	209.33	14.55	7.0
Western Cartridge Co., Ill.....	21,500	81.4	4.3	159.42	8.51	5.3
American Brass Co., Conn.....	17,953	81.6	4.1	230.90	11.52	5.0
Colts Patent Fire Arms Co., Conn.....	15,290	51.4	4.6	207.10	18.34	8.9
Continental Can Co., N. Y.....	14,643	55.7	3.5	139.78	8.66	6.2
* Federal Cartridge Co., Minn.....	12,317	97.5	10.3	175.18	18.56	10.6
* International Business Machines Corp., N. Y.....	12,002	92.4	10.0	265.81	28.71	10.8
Chase Brass and Copper Co., Conn.....	10,192	71.8	3.6	222.19	11.22	5.1
Scoville Mfg. Co., Conn.....	10,176	88.6	8.9	193.08	19.41	10.0
Bohn Aluminum and Brass, Mich.....	9,773	53.1	3.9	196.10	14.30	7.3
* National Cash Register Co., Ohio.....	9,462	91.9	12.9	233.54	32.82	14.1
General Cable Corp., N. Y.....	9,300	60.4	3.3	193.55	10.59	5.5
Revere Copper and Brass, Inc., N. Y.....	9,282	89.7	3.5	256.13	10.01	3.9
* General Foods Corp., N. Y.....	9,112	55.3	2.8	191.10	9.51	5.0
* Underwood-Elliott-Fisher Co., N. Y.....	8,647 2/	1/	1/	1/	1/	1/
* Burroughs Adding Machine Co., Mich.....	8,265	88.4	5.5	244.74	15.19	6.2
Savage Arms Corp., N. Y.....	7,600	90.0	10.0	323.43	35.94	11.1
* Royal Typewriter Co., Conn. 3/	7,500 2/	1/	1/	1/	1/	1/
* John A. Roebling's Sons, N. J.....	7,356	30.8	2.0	233.29	15.13	6.5
Defense Plant Corp., Ohio.....	7,200	55.6	1.6	243.38	7.13	2.9
Bridgeport Brass Co., Conn.....	7,000	90.0	10.0	219.88	24.43	11.1
Yale and Towne Mfg. Co., N. Y.....	6,380	93.6	4.5	210.79	10.08	4.8
Remington Rand, Inc., N. Y.....	6,273	47.9	3.3	141.69	9.70	6.8
* York Safe and Lock Co., Pa.....	6,114	93.0	10.0	254.07	27.33	10.8
* American Hardware Corp., Conn.....	5,650	61.1	4.5	169.91	12.46	7.3
Anaconda Wire and Cable Co., N. Y.....	5,629	81.1	4.8	178.32	10.50	5.9
Elgin National Watch Co., Ill.....	5,307	91.8	6.5	136.12	9.57	7.0
* Dechler Die Casting Co., N. Y.....	5,030	97.5	6.8	256.28	17.76	6.9
Cleveland Graphite Bronze Co., Ohio.....	4,800	81.2	3.1	215.84	8.2	3.8

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
 1/ Not available
 2/ Not included in total.
 3/ No plan.

Metal Products - Miscellaneous

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Parker Appliance Co., Ohio.....	4,502	31.7	1.1	\$ 270.65	\$ 9.69	3.6
* Buffalo Arms Corp., N. Y.....	4,379	62.0	3.0	194.11	9.35	4.8
Stevens Arms Mfg. Co., Mass.....	4,162	84.7	10.0	190.96	22.65	11.9
Stanley Works, Conn.....	3,944	93.8	6.3	175.88	11.74	6.7
General Time Instruments Corp., N. Y....	3,800	79.7	3.9	154.47	7.60	4.9
* High Standard Mfg. Co., Conn.....	3,789	92.8	7.7	207.85	17.35	8.3
Crown Cork and Seal Co., Inc., Md.....	3,700	64.4	2.8	201.08	8.64	4.3
Benicia Arsenal, Calif.....	3,402	40.4	2.6	145.67	9.54	6.5
Waterbury Clock Co., Conn.....	3,251	68.2	3.7	231.45	12.50	5.4
Hartford Ordnance, Mass.....	3,158	52.3	3.4	122.58	7.99	6.5
National Lock Co., Ill.....	2,776	87.7	5.9	127.14	8.59	6.8
* Addressograph Multigraph Corp., Ohio.....	2,772	64.0	4.5	231.96	16.34	7.0
* Mueller Brass Co., Mich.....	2,667	79.2	2.3	173.79	5.07	2.9
A. M. Evers Co., Pa.....	2,662	94.6	4.7	183.29	9.18	5.0
Waltham Watch Co., Mass.....	2,453	93.8	10.0	151.25	16.13	10.7
* National Can Corp., N. Y.....	2,318	65.2	1.9	99.22	2.89	2.9
Hamilton Watch Co., Pa.....	2,293	52.5	3.1	166.62	9.97	6.0
Diebold Safe and Lock Co., Ohio.....	2,276	37.8	3.0	175.75	13.95	7.9
W. A. Shaeffer Pen Co., Iowa.....	2,235	56.2	3.6	119.02	7.63	6.4
Reynolds Corp., Ga.....	2,200	72.7	7.6	100.32	10.48	10.4
Associated Spring Corp., Conn.....	2,150	60.6	4.2	195.35	13.65	7.0
* Monroe Calculating Machine Co., N. J.....	2,141	87.7	4.4	190.98	9.55	5.0
Keuffel and Esser Co., N. J.....	2,060	73.2	2.6	200.12	7.19	3.6
J. H. Williams and Co., N. Y.....	2,020	72.9	3.9	205.88	11.00	5.3
A. B. Dick and Co., Ill.....	2,002	66.4	3.0	187.34	8.33	4.4
* General Fireproofing Co., Ohio.....	1,930	74.4	4.7	178.74	11.21	6.3
New Haven Clock Co., Conn.....	1,905 2/	1/	1/	1/	1/	1/
* Simplex Wire and Cable Co., Mass.....	1,840	82.1	4.7	157.76	9.11	5.8
E. C. Atkins and Co., Ind.....	1,822	88.3	7.7	181.12	15.86	8.8
Copper Range Co., Mich.....	1,769 2/	1/	1/	1/	1/	1/

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

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* Denotes Issuing Agent
 1/ Not available.
 2/ Not included in total.

Metal Products - Miscellaneous

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Auto Ordnance Corp., Conn.....	1,690	76.9	6.6	\$ 234.68	\$ 20.19	8.6
Sargent and Co., Conn.....	1,660	28.4	.8	162.65	4.61	2.8
L. C. Smith and Corona Typewriters, Inc., N. Y.....	1,564	90.8	3.1	152.16	5.15	3.4
* Lyon Metal Products, Inc., Ill.....	1,547	95.6	9.7	156.27	15.92	10.2
American Safety Razor Corp., N. Y.....	1,542	36.8	2.1	148.25	8.59	5.8
William Powell Co., Ohio.....	1,500 2/	1/	1/	1/	1/	1/
Bulova Watch Co., N. Y.....	1,494	90.9	5.1	114.16	6.37	5.6
* E. Ingraham Co., Conn.....	1,480	70.8	4.7	185.84	12.42	6.7
Smith and Wesson, Inc., Mass.....	1,450	82.3	6.6	272.93	21.92	8.0
* Ampco Metal, Inc., Wis.....	1,436	80.4	6.0	222.61	16.54	7.4
Pitney, Bowes Postage Meter Co., Conn.....	1,436	90.0	10.0	193.92	21.55	11.1
* Parker Pen Co., Wis.....	1,431	98.3	13.8	132.77	18.60	14.0
* Marshall-Wells Co., Wash.....	1,430	75.8	4.0	147.30	7.70	5.2
American Screw Co., R. I.....	1,397	90.8	10.0	194.38	21.41	11.0
North and Judd Mfg. Co., Conn. 3/.....	1,396 2/	1/	1/	1/	1/	1/
* Hamilton Mfg. Co., Conn.....	1,396	47.1	4.1	135.03	11.75	8.7
Ohio Brass Co., Ohio.....	1,393	94.4	6.7	164.84	11.78	7.1
Aluminum Industries, Ohio.....	1,350 2/	1/	1/	1/	1/	1/
National Bronze and Aluminum Foundry Co., Ohio.....	1,288	26.4	1.4	249.67	13.35	5.3
Durham Mfg. Co., Ind.....	1,255	93.6	5.5	260.92	15.43	5.9
* Reed and Prince Mfg. Co., Mass.....	1,252	93.1	4.6	184.75	9.07	4.9
* Gillette Safety Razor Co., Mass.....	1,243	70.6	3.7	178.90	9.43	5.3
* Joslyn Mfg. and Supply Co., Ill.....	1,243	61.0	3.6	207.91	12.41	6.0
Warren Telechron Co., N. Y.....	1,230	90.0	10.0	193.41	21.49	11.1
* Belknap Hardware and Mfg. Co., Ky.....	1,211	79.3	5.3	113.96	7.58	6.6
Moshler Safe Co., Ohio.....	1,197	71.5	4.2	171.56	9.98	5.8
* Callite Tungsten Corp., N. J.....	1,187	98.6	10.0	142.25	14.43	10.1
Kalamazoo Stove and Furnace Co., Mich.....	1,132	64.3	2.7	184.16	7.64	4.2
* Bristol Co., Conn.....	1,132	91.3	7.9	215.88	18.79	8.7
* Cossco Metal Industries, Mich.....	1,120	22.4	1.5	96.89	6.47	6.7
Rex Products Corp., N. Y.....	1,100	24.5	0.6	123.64	3.11	2.5

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

1/ Not available

2/ Not included in total

3/ No plan

Metal Products - Miscellaneous

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 4)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Ohio River Ordnance Works, Ky.....	1,067	40.4	2.8	\$ 261.61	\$ 18.29	7.0
* Art Metal Construction Co., N. Y.....	1,053	85.4	2.3	184.22	5.04	2.7
* Diamond Chain Mfg. Co., Ind.....	1,042	88.5	7.6	161.27	13.86	8.6
* Eversharp, Inc., Ill.....	1,030	49.9	2.5	161.70	8.02	5.0
Billings and Spencer Co., Conn.....	1,017	35.4	1.8	190.18	9.59	5.0
* Bassick Co., Ill.....	1,000	90.0	10.0	198.40	22.04	11.1
Federal Bearing Co., N. Y.....	1,000	54.1	3.2	159.43	9.41	5.9
Columbus McKinnon Chain Corp., N. Y.....	<u>1,000</u>	90.1	5.9	194.15	12.79	6.6
Total.....	<u>467,183</u>	73.7	5.4	\$ 200.04	\$ 14.70	7.4

Office of the Secretary of the Treasury, Division of Research and Statistics.

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* Denotes Issuing Agent

Motion Pictures, Theatres and Amusements

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Loew's, Inc., N. Y.....	11,843	67.9	4.0	\$ 302.58	\$ 17.97	5.9
Warner Bros., Pictures, N. Y.....	8,466	69.1	4.8	284.89	19.99	7.0
Universal Pictures Co., Calif.....	2,557	90.0	11.0	351.60	42.98	12.2
Salaban and Katz Corp., Ill.....	2,525	70.1	6.5	142.57	13.15	9.2
Twentieth Century Fox Films, N. Y.....	2,291	92.6	5.8	283.70	17.83	6.3
Columbia Pictures Corp., Calif.....	2,245	66.2	4.1	464.43	28.94	6.2
Schine Chain Theatres, Inc., N. Y.....	2,200 ^{2/}	1/	1/	1/	1/	1/
Columbia Broadcasting Co., N. Y.....	2,127	49.4	4.4	269.94	24.03	8.9
National Broadcasting Co., N. Y.....	2,112	38.0	2.7	256.37	18.42	7.2
R. K. O. Pictures, Inc., Calif.....	1,742	75.8	4.4	448.62	26.32	5.9
Fox Midwest Amusement Corp., Mo.....	1,665	60.1	7.0	72.07	8.42	11.7
Stouras Theatres Corp., N. Y.....	1,353	95.1	4.5	157.42	7.46	4.7
W. S. Butterfield, Inc., Mich.....	1,353	98.2	11.3	91.74	10.54	11.5
Minnesota Amusement Co., Minn.....	1,176	68.5	7.3	91.24	9.69	10.6
Stanley Company of America, N. J.....	1,164	14.8	1.2	146.95	11.85	8.1
United California Theatres, Inc., Calif....	1,164	60.6	4.7	127.09	9.96	7.8
United States Playing Card Co., Ohio.....	1,123	89.8	3.7	119.59	4.98	4.2
Republic Productions, Inc., Calif.....	1,100	59.1	4.6	384.97	29.75	7.7
Paramount Pictures, N. Y.....	1,100	77.3	4.2	327.27	17.64	5.4
Fox Inter-Mountain Theatres, Inc., Colo....	1,000	90.0	5.4	80.00	4.78	6.0
Total.....	<u>48,106</u>	69.5	5.0	\$ 264.52	\$ 18.89	7.1

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent
1/ Not available.
2/ Not included in total.

Non-Ferrous Metals Mining and Processing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Aluminum Company of America, Pa.....	70,000	55.4	3.2	\$ 211.24	\$ 12.22	5.8
* Kennecott Copper Corp., N. Y.....	30,400 ^{2/}	^{1/} 44.3	^{1/} 3.4	^{1/} 196.17	^{1/} 15.04	^{1/} 7.7
* Anaconda Copper Mining Co., Mont.....	17,077	63.3	3.2	189.61	9.73	5.1
* Phelps Dodge Corp., N. Y.....	16,144	64.8	3.0	171.00	7.95	4.6
* American Smelting and Refining Co., N.Y..	13,774					
National Lead Co., N. Y.....	7,908	74.2	4.3	182.09	10.65	5.8
Reynolds Metals Co., Va.....	7,642	55.9	3.2	168.19	9.53	5.7
Pickands, Mather and Co., Ohio.....	6,831	81.4	7.1	196.66	17.22	8.8
* Eagle-Picher Lead Co., Ohio.....	4,057	53.6	4.4	166.73	13.55	8.1
Minnesota Mining and Mfg. Co., Minn.....	3,807	76.2	2.9	157.87	5.91	3.7
St. Joseph Lead Co., N. Y.....	3,796	42.4	3.4	229.57	18.46	8.0
New Jersey Zinc Co., Pa.....	3,149 ^{2/}	^{1/} 58.6	^{1/} 5.5	^{1/} 202.35	^{1/} 19.15	^{1/} 9.5
* Nevada Consolidated Copper Corp., Nev....	2,900					
* International Smelting and Refining Co., N. J.....	2,789	91.8	6.9	183.31	13.82	7.5
American Zinc, Lead and Smelting Co., Mo.	2,683	57.1	3.4	157.38	9.42	6.0
* Reynolds Alloys Corp., Ala.....	2,452	71.4	4.2	144.67	8.55	5.9
* International Nickel Co., W. Va.....	2,343	74.7	4.1	220.75	12.17	5.5
* U. S. Metals Refining Co., N. J.....	2,053	92.9	4.2	207.24	9.32	4.5
Homestake Mining Co., S. D.....	2,012	24.3	1.7	166.69	11.87	7.1
Basic Magnesium Inc., Nev.....	1,870	65.5	7.1	253.10	27.59	10.9
Calumet and Hecla Consolidated Copper Corp., Mich.....	1,858	62.5	3.8	133.15	8.14	6.1
* Vanadium Corp. of America, N. Y.....	1,660	67.5	5.3	191.95	15.02	7.8
Inspiration Consolidated Copper Co., Ariz.	1,568	90.6	6.4	176.40	12.51	7.1
* Miami Copper Co., Ariz.....	1,452	68.0	4.3	187.61	11.97	6.4
* Bunker Hill and Sullivan Mining Co., Cal.	1,437	21.5	1.6	213.64	16.07	7.5

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
- ^{1/} Not available.
- ^{2/} Not included in total.
- ^{3/} No plan.

Non-Ferrous Metals Mining and Processing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 2)

55

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Federal Mining and Smelting Co., N. Y.....	1,331	45.7	3.3	\$ 183.21	\$ 13.17	7.2
Northwestern Mining and Exchange Co., Pa..	1,243	95.2	4.4	138.63	6.40	4.6
Empire Star Mines, Ltd., N. Y.....	1,225 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Climax Molybdenum Co., N. Y.....	1,201	75.9	5.1	211.67	14.17	6.7
Evergreen Mines Co., Minn.....	1,104	65.4	4.0	161.95	9.90	6.1
Magma Copper Co., Ariz.....	1,080	90.7	10.0	202.29	22.29	11.0
International Nickel Co., N. Y.....	1,025	95.6	5.3	248.78	13.67	5.5
Metal and Thermit Corp., N. Y.....	1,047	96.8	6.3	219.52	14.21	6.5
Pacific Tin Consolidated Corp., N. Y. ^{3/} ..	1,000 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Total.....	<u>186,144</u>	60.3	3.7	\$ 195.40	\$ 12.08	6.2

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
- ^{1/} Not available.
- ^{2/} Not included in total.
- ^{3/} No plan.

Paper and Pulp

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
International Paper Co., N. Y.....	17,429	78.6	4.6	\$168.67	\$ 9.86	5.8
Union Bag and Paper Corp., N. Y.....	10,117	80.5	5.3	123.72	8.14	6.6
Crown Zellerbach Corp., Calif.....	7,781	76.0	5.6	197.13	14.45	7.3
Bemis Bros. Bag Co., Mo.....	7,084 2/	50.5 1/	2.8 1/	164.77 1/	9.30 1/	5.6 1/
W. Va. Pulp and Paper Co., Va.....	6,260					
Champion Paper and Fibre Co., Ohio.....	6,076	70.5	2.8	187.39	7.44	4.0
Kimberly-Clark Corp., Wisc.....	5,899	90.2	6.5	170.79	12.35	7.2
Container Corporation of America, Ill.....	4,511	93.1	5.6	174.02	10.54	6.1
St. Regis Paper Co., N. Y.....	3,867	78.4	7.1	155.57	14.00	9.0
Gylford Container Co., Mo.....	3,784	70.8	5.6	140.42	11.12	7.9
* Brown Co., N. H.....	3,754	89.2	5.0	139.94	7.82	5.6
* Fibreboard Products, Inc., Calif.....	3,623	66.3	4.1	192.93	11.91	6.2
Dennison Manufacturing Co., Mass.....	3,560	90.4	3.8	126.20	5.30	4.2
* Robert Gair Co., Inc., N. Y.....	2,920	72.3	2.6	164.00	5.95	3.6
U. S. Envelope Co., Mass.....	2,881	70.8	3.2	144.64	6.44	4.5
* Marathon Paper Mills, Co., Wis.....	2,717	76.4	2.7	170.59	5.95	3.5
Bird and Son Inc., Mass.....	2,647	68.3	3.6	190.82	9.93	5.2
* Consolidated Water Power and Paper, Wis....	2,500 2/	48.3 1/	3.0 1/	171.48 1/	10.49 1/	6.1 1/
Kleckhefer Container Corp., N. J.....	2,378	41.4	0.8	155.12	3.11	2.0
Castanea Paper Co., N. Y.....	2,353					
Oxford Paper Co., N. Y.....	2,285	31.1	1.2	148.80	5.93	4.0
Eddy Paper Corp., Iowa.....	2,000 2/	80.5 1/	3.1 1/	139.84 1/	5.43 1/	3.9 1/
Hinde & Daugh Paper Co., Ohio.....	1,993	36.9 -	1.9	140.11	7.37	5.3
Sutherland Paper Co., Mich.....	1,957	54.5	2.6	131.00	6.13	4.7
Lily-Tulip Cup Corp., N. Y.....	1,861					
Head Corp., Ohio.....	1,750	95.5	5.5	156.81	9.05	5.8
* National Vulcanized Fibre Co., Del.....	1,745	79.0	5.2	143.27	9.43	6.6
Ecusta and Champagne Paper Corp., N. C.....	1,685	81.8	6.5	119.29	9.42	7.9
* Consolidated Paper Corp., Mich.....	1,671	24.6	0.7	160.45	4.56	2.8
* Great Northern Paper Co., Maine.....	1,646	42.0	2.0	176.53	8.23	4.7
Kalamazoo Vegetable Parchment, Mich.....	1,637	37.8	2.2	157.03	9.20	5.8

Office of the Secretary of the Treasury, Division of Research and Statistics.

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- * Denotes Issuing Agent
1/ Not available.
2/ Not included in total.

Paper and Pulp

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (continued-2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
S. D. Warren Co., Maine	1,600	32.9	1.7	\$162.44	\$ 8.29	5.1
Western Tablet and Stationery Corp., Ohio	1,600 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Oswego Falls Corp., N. Y.	1,600 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Northwest Paper Co., Minn.	1,585	55.9	3.3	125.55	7.44	6.0
Wilson Bros., Ill.	1,539	85.7	3.7	102.26	4.44	4.3
* Scott Paper Co., Pa.	1,539	95.1	4.7	193.52	9.49	4.9
* Hammermill Paper Co., Pa.	1,478	96.6	5.1	223.27	11.76	5.3
Somoco Products Co., S. C.	1,426	99.9	10.0	110.35	11.04	10.0
* Longview Fibre Co., Wash.	1,417	94.4	7.8	161.81	13.43	8.3
Eastern Corp., Maine	1,392	42.9	5.5	163.07	20.86	12.8
Rayonier, Inc., Wash.	1,368	84.4	3.9	203.81	9.54	4.7
Riegel Paper Corp., N. J.	1,340	86.0	4.4	143.28	7.28	5.1
* Nekoosa Edwards Paper Co., Wis.	1,315	91.4	10.4	141.97	16.08	11.3
Spaulding Fibre Co., N. H.	1,312	58.0	2.8	189.63	9.30	4.9
Imperial Paper and Color Co., N. Y.	1,227	86.0	4.3	157.15	7.81	5.0
Parker Young Co., N. H.	1,200 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Thilmany Pulp and Paper Co., Wis.	1,170	100.0	4.9	173.45	8.53	4.9
American Writing Paper Corp., Mass.	1,124	47.4	2.1	138.82	6.08	4.4
Ohio Boxboard Co., Ohio	1,050	66.7	3.5	174.29	9.14	5.2
* United Wall Paper Factories Inc., Ill.	1,043	94.6	4.6	169.64	8.30	4.9
Milprint Inc., Wis.	1,000	94.3	5.6	142.05	8.43	5.9
Dixie-Vortex Co., Pa.	1,000 ^{2/}	70.0	^{1/}	^{1/}	7.29	^{1/}
Total	<u>134,712</u>	73.0	4.3	\$160.42	\$ 9.51	5.9

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

- * Denotes Issuing Agent
^{1/} Not available.
^{2/} Not included in total.
^{3/} No Plan.

Petroleum

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Standard Oil Co. of Indiana, Ind.....	30,054	92.6	7.8	\$208.14	\$17.60	8.5
Gulf Oil Corporation, Pa.....	26,401	73.6	5.6	200.00	15.17	7.6
Shell Union Oil Co., N. Y.....	24,059	84.4	5.2	185.81	11.39	6.1
Texas Company, N. Y.....	23,600	78.2	7.0	216.10	19.44	9.0
* Socony-Vacuum Oil Co., Inc., N. Y.....	19,831	63.0	2.9	230.29	10.77	4.7
* Consolidated Oil Corp., N. Y.....	18,638	66.3	3.8	212.65	12.27	5.8
* Standard Oil Co. of California, Calif.....	18,005	90.0	10.0	198.84	22.09	11.1
* Standard Oil Co. of New Jersey, N. J.....	14,533	72.0	3.4	262.03	12.35	4.7
Humble Oil and Refining Co., Texas.....	12,708	42.8	2.8	223.75	14.71	6.6
Phillips Petroleum Co., Okla.....	10,705	52.4	3.9	188.05	13.88	7.4
* Tide Water Associated Oil Co., N. Y.....	10,627	48.9	2.9	203.50	12.05	5.9
Atlantic Refining Co., Pa.....	10,600	42.0	1.9	200.00	8.84	4.4
* Sun Oil Co., Pa.....	10,399	43.9	2.5	209.34	11.83	5.7
* Magnolia Petroleum Co., Texas.....	8,454	51.9	4.2	188.30	15.37	8.2
* Union Oil Co. of California, Calif.....	7,300	36.0	2.3	213.56	13.70	6.4
* Standard Oil Co. of Louisiana, La.....	7,181	44.6	2.1	199.83	9.38	4.7
* Pure Oil Co., Ill.....	6,821	77.8	4.8	192.48	11.75	6.1
Standard Oil Co. of Ohio, Ohio.....	6,818	85.0	4.9	185.55	10.60	5.7
* Cities Service Oil Co., Okla.....	6,342	90.0	10.0	191.82	21.31	11.1
Continental Oil Co., Okla.....	5,605	90.8	7.5	208.10	17.24	8.3
Cresole Petroleum Corp., Del. 3/.....	4,403 2/	82.2 1/	5.5 1/	174.71 1/	11.78 1/	6.7 1/
* Ohio Oil Co., Ohio.....	4,296	82.2 1/	5.5 1/	174.71 1/	11.78 1/	6.7 1/
Crown Central Petroleum Corp., Md., 3/.....	4,132 2/	59.6 1/	3.9 1/	221.38 1/	14.59 1/	6.6 1/
* General Petroleum Corp., Calif.....	3,698	40.5	2.1	162.04	8.53	5.3
Mid-Continent Petroleum Corp., Okla.....	3,249	62.8	4.5	165.61	11.78	7.1
Skelly Oil Co., Okla.....	3,210	54.8	3.3	187.10	11.27	6.0
* Richfield Oil Corp., Calif.....	3,100	65.7	5.3	180.63	14.70	8.1
Sinclair Prairie Oil Co., Okla.....	2,609	65.0	2.7	128.35	5.38	4.2
* Standard Oil Co., of Kentucky, Ky.....	2,385	79.9	6.7	157.29	13.11	8.3
* Lone Star Gas Co., Texas.....	2,374					

(continued)

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- 3/ No plan.

Petroleum

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(continued-2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
United Gas Pipe Line Co., La.....	2,352	40.9	3.3	\$161.41	\$13.12	8.1
Hope Construction and River Gas Co. and Hope Natural Gas Co., W. Va.....	2,132	84.8	5.1	182.47	10.94	6.0
National Refining Co., Ohio.....	1,973	35.6	2.7	153.15	11.43	7.5
* Stanolind Pipe Line Co., Okla.....	1,888	87.6	9.0	191.32	19.64	10.3
* Colonial Beacon Oil Co., Mass.....	1,810	66.6	1.9	207.18	5.80	2.8
Barber Asphalt Co., N. J.....	1,800 2/	1/	1/	1/	1/	1/
Carter Oil Co., Okla.....	1,718	72.6	5.1	225.70 1/	15.74 1/	7.0 1/
Peoples Natural Gas, Pa.....	1,500	86.3	3.6	186.67	7.77	4.2
Standard Oil Development Co., N. Y.....	1,496	67.5	2.6	299.00	11.57	3.9
Amerada Corp., N. Y.....	1,400 2/	1/	1/	1/	1/	1/
* Quaker State Oil Refining Co., Pa.....	1,376	50.4	2.7	169.85	9.12	5.4
Magnolia Pipe Line Co., Texas.....	1,335	69.5	5.7	202.95	16.89	8.2
Deep Rock Oil Corp., Okla.....	1,325	100.0	6.1	176.60	10.81	6.1
Illinois Pipe Line Co., Ohio.....	1,150	80.3	5.6	179.85	12.58	7.0
South Penn Oil Co., Pa.....	1,125	88.2	8.3	178.36	16.84	9.4
* Superior Oil Co., Calif.....	1,100 2/	1/	1/	1/	1/	1/
Oklahoma Natural Gas, Okla.....	1,062	39.5	2.3	131.83 1/	7.82 1/	5.9 1/
Buckeye Pipe Line Co., N. Y.....	1,000	90.0	7.0	176.50	13.76	7.8
Total.....	<u>326,844</u>	69.4	5.0	\$203.87	\$14.62	7.2

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

Public Utilities

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Consolidated Edison Co. of New York, N. Y.	30,323	88.1	2.9	\$177.65	\$ 5.93	3.3
* Public Service Corp. of New Jersey, N. J.	19,844	85.0	2.6	205.09	6.17	3.0
Chicago Surface Lines, Ill.	16,240	94.6	2.7	170.01	4.93	2.9
Columbia Gas and Electric Co., Del.	15,600 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Pacific Gas and Electric Co., Cal.	13,100	81.4	4.0	179.39	8.83	4.9
* Philadelphia Transportation Co., Pa.	10,782	22.7	1.0	206.82	7.87	3.8
* Commonwealth Edison Co., Ill.	9,803	97.1	4.7	220.26	10.61	4.8
* Detroit Edison Co., Mich.	9,100	63.7	3.9	208.79	12.93	6.2
Boston Elevated Railway Co., Mass.	6,689	66.3	2.6	200.73	7.84	3.9
* Philadelphia Electric Co., Pa.	6,610	89.3	2.9	211.80	6.84	3.2
* Pennsylvania Power and Light Co., Pa.	5,802	92.3	9.6	172.66	17.96	10.4
* Consolidated Gas, Electric Light and Power Co., Md.	5,467	42.4	2.0	205.30	9.64	4.7
* Georgia Power Co., Ga.	4,917	32.8	2.0	164.99	10.03	6.1
Capital Transit Co., D. C.	4,881	31.5	1.3	178.95	7.63	4.3
* Chicago Rapid Transit Co., Ill.	4,801	94.9	4.4	160.31	7.46	4.7
Consumers Power Co., Mich.	4,770	98.2	5.3	215.89	11.60	5.4
* Pacific Electric Railway Co., Cal.	4,750	60.4	3.3	166.42	9.15	5.5
* Union Electric Co., Mo.	4,700	66.6	3.2	216.81	10.43	4.8
* Public Service Co. of Northern Illinois, Ill.	4,570	97.8	5.0	217.94	11.21	5.1
* Brooklyn Union Gas Co., N. Y.	4,500	69.3	2.4	163.82	5.66	3.5
Northern States Power Co., Minn.	4,368	96.3	6.4	178.22	11.76	6.6
Duke Power Co., N. C.	4,338	52.3	3.0	142.53	8.11	5.7
* Southern California Gas Co., Cal.	4,265	59.4	3.2	183.99	9.82	5.3
Cincinnati Gas and Electric Co., Ohio	4,237	73.2	2.2	174.52	5.19	3.0
* Peoples Gas Light and Coke Co., Ill.	4,167	95.5	4.1	189.77	8.09	4.3
* St. Louis Public Service Co., Mo.	4,063	93.5	4.8	154.19	7.96	5.2
Southern California Edison Co., Calif.	3,992	65.8	3.2	194.21	9.56	4.9
* Los Angeles Railway Co., Calif.	3,977	72.6	3.7	195.52	9.85	5.0
Virginia Electric and Power Co., Va.	3,945	14.4	0.8	153.95	8.28	5.4

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

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^{1/} Not available.
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Public Utilities

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(continued-2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Cleveland Electric Illuminating Co., Ohio.	3,825	76.7	3.0	\$196.08	\$ 7.77	4.0
West Penn Power Co., Pa.....	3,696	50.9	1.8	190.19	6.68	3.5
* Baltimore Transit Co., Md.....	3,562	44.0	1.0	218.57	3.97	1.8
* Central New York Power Corp., N. Y.....	3,403	50.2	2.1	205.28	8.41	4.1
Boston Edison Co., Mass.....	3,170	59.9	3.1	172.36	8.93	5.2
Duquesne Light Co., Pa.....	3,159 2/	1/	1/	150.45 1/	10.19 1/	6.8 1/
Alabama Power Co., Ala.....	3,145	53.5	3.6	170.14	6.75	4.0
Ohio Power Co., Ohio.....	2,970	97.4	3.9	135.65 1/	5.15 1/	3.8 1/
Pittsburgh Railways, Pa.....	2,950 2/	1/	2.4	179.03	9.78	5.4
* Ohio Fuel and Gas Co., Ohio.....	2,885	62.5	2.4	174.76	6.59	3.8
New Orleans Public Service Co., La.....	2,821	25.8	1.4	218.94	11.58	5.3
Milwaukee Electric Railway and Trans- portation Co., Wisc.....	2,691	97.2	3.7	173.08	8.13	4.7
Fuget Sound Power and Light Co., Wash.....	2,685	44.5	2.4	181.09	8.12	4.5
Twin City Rapid Transit Co., Minn.....	2,666	75.1	3.5			
Public Service Co. of Indiana, Ind.....	2,569	84.4	3.8			
New England Public Service Co., Me. 3/.....	2,567 2/	1/	1/	186.42	8.22	4.4
New York State Electric and Gas Corp., N. Y.....	2,538	75.6	3.3	195.95	9.91	5.1
* Michigan Consolidated Gas Co., Mich.....	2,495	75.5	3.8	186.36	9.14	4.9
Wisconsin Electric Power Co., Wis.....	2,428	93.4	4.6	195.98	5.67	2.9
Philadelphia Gas Works Co., Pa.....	2,414	80.7	2.3			
Manufacturers Light and Heat Co., Pa.....	2,400	63.0	2.7	135.42	5.72	4.2
Northern Indiana Public Service Co., Ind..	2,345	93.2	3.3	167.70	5.99	3.6
Potomac Electric Power Co., D. C.....	2,301	92.0	6.5	205.63	14.53	7.1
East Ohio Gas Co., Ohio.....	2,200	66.0	3.5	159.85	8.50	5.3
New York Power and Light Corp., N. Y.....	2,181	89.4	4.7	196.23	10.36	5.3
Massachusetts Power and Light Association, Mass., 3/.....	2,161 2/	1/	1/	211.67 1/	8.83 1/	4.2 1/
Rochester Gas and Electric Co., N. Y.....	2,159	96.9	4.0	174.27	6.29	3.6
Public Service Co. of Colorado, Colo.....	2,100	91.4	3.3	164.40	8.11	4.9
Long Island Lighting Co., N. Y.....	2,075	93.4	4.6	185.66	9.37	5.1
Washington Gas Light Co., D. C.....	2,036	87.1	4.4			

(continued)

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September 23, 1942

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1/ Not available.
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Public Utilities

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (continued-3)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Ohio Edison Co., Ohio.....	2,013	72.0	3.3	\$196.70	\$ 8.97	4.6
* Cincinnati Street Railway Co., Ohio.....	2,006	54.1	1.8	162.42	5.48	3.4
* Pennsylvania Electric Co., Pa.....	2,000	90.0	7.6	170.50	14.35	8.4
Columbus and Southern Ohio Electric Co., Ohio.....	1,960	76.4	4.2	163.26	8.94	5.5
* Gulf States Utilities Co., Texas.....	1,960	56.6	3.2	168.86	9.67	5.7
* Market Street Railway, Cal.....	1,931	39.8	2.0	166.66	8.41	5.0
Louisville Gas and Electric Co., Ky.....	1,897 ^{2/}	1/	1/	159.44 ^{1/}	11.08 ^{1/}	7.0 ^{1/}
* Houston Lighting and Power Co., Texas.....	1,878	47.4	3.3	223.35	10.22	4.6
Connecticut Light and Power Co., Conn.....	1,867	53.5	2.4	167.13	4.71	2.8
Eastern Massachusetts Railway Co., Mass.....	1,795	94.7	2.7	196.16	11.54	5.9
* Buffalo Niagara Electric Corporation, N. Y.	1,791	63.7	3.7	170.88	8.08	4.7
Kansas City Public Service Co., Mo.....	1,788	73.5	3.5	196.33	3.21	1.6
Connecticut Co., Conn.....	1,742	46.2	0.8	155.06	4.34	2.8
* San Antonio Public Service Co., Texas.....	1,709	63.7	1.8	164.40	12.62	7.7
San Diego Gas and Electric Co., Calif.....	1,700	80.9	6.2	147.06	5.96	4.1
Potomac Edison Co and Subsidiaries, Md.....	1,693	19.6	0.8	137.49	9.17	6.7
Texas Power and Light Co., Texas.....	1,684	68.2	4.5	179.56	7.59	4.2
Jersey Central Power and Light Co., N. J....	1,633	69.6	2.9	173.53	7.63	4.4
New England Gas and Electric System, Mass..	1,612	51.2	2.2	158.05	8.76	5.5
United Fuel Gas Co. and Associates, W. Va..	1,546	75.8	4.2	170.07	4.74	2.8
* Boston Consolidated Gas Co., Mass.....	1,536	91.1	2.5	224.89	6.86	3.0
* New York City Omnibus Corp., N. Y.....	1,530	100.0	3.0	145.38	6.39	3.3
* Narragansett Electric Co., R. I.....	1,517	42.5	1.4	184.00	9.75	5.3
Oklahoma Gas and Electric Co., Okla.....	1,500	50.6	2.7	191.64	13.23	6.9
Montana Power Co., Mont.....	1,494	49.0	3.4	138.96	7.17	5.2
Carolina Power and Light Co., N. C.....	1,474	20.1	1.0	164.07	6.69	4.1
Virginia Public Service Co., Va.....	1,470	37.4	1.5	162.98	6.84	4.2
Central Illinois Public Service Co., Ill....	1,450	64.0	2.7	163.69	8.06	5.0
Birmingham Electric Co., Ala.....	1,446	62.4	3.1	153.04	6.72	4.4
Dayton Power and Light Co., Ohio.....	1,431	92.6	4.1			

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

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 1/ Not available.
 2/ Not included in total.
 3/ No plan.

Public Utilities

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (continued-4)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Florida Light and Power Co., Fla.....	1,415	93.7	6.5	\$166.20	\$11.47	6.9
* Indianapolis Power and Light Co., Ind.....	1,332	84.8	2.8	174.98	5.75	3.3
* Toledo Edison Co., Ohio.....	1,331	70.7	3.2	196.62	9.00	4.6
* Arkansas Power and Light Co., Ark.....	1,320	65.2	4.4	137.20	9.33	6.8
* Metropolitan Edison Co., Pa.....	1,304	95.6	6.9	210.31	15.23	7.2
Washington Water Power Co., Wash.....	1,280	87.7	9.3	187.23	19.89	10.6
* Portland General Electric Co., Ore.....	1,280	82.6	6.2	194.45	14.53	7.5
* Ohio Public Service, Ohio.....	1,252	42.0	1.9	167.66	7.51	4.5
* Wisconsin Power and Light Co., Wisc.....	1,242	99.5	5.8	173.11	10.06	5.8
* Wisconsin Public Service Corp., Wisc.....	1,229	100.0	10.0	166.48	16.65	10.0
United Electric Railways Co., R. I.....	1,214	12.7	0.6	156.51	7.47	4.8
* Central Power and Light Co., Tex.....	1,212 2/	95.4	1/	184.94 1/	5.08	1/
* Portland Traction Co., Ore.....	1,190	78.4	5.8	184.94	13.65	7.4
* LeClède Gas Light Co., Mo.....	1,179	41.5	1.7	153.52	6.46	4.2
Indiana and Michigan Electric Co., Ind.....	1,147 2/	1/	1/	1/	1/	1/
Kentucky Utilities, Ky.....	1,125	69.1	2.9	172.24	7.27	4.2
* Iowa-Illinois Gas and Electric Co., Ill..	1,118	95.0	4.8	170.50	8.55	5.0
* Indianapolis Railway, Inc. and Peoples Motor Coach Co., Ind.....	1,112	93.1	5.8	188.86	11.82	6.3
* Kansas Power and Light Co., Kans.....	1,107	38.7	1.8	134.07	6.16	4.6
* Texas Electric Service Co., Texas.....	1,077	59.0	4.0	148.19	9.93	6.7
Kansas Gas and Electric Co., Kans.....	1,076 2/	1/	1/	1/	1/	1/
Central Electric and Telephone Co., S. Dak	1,074	73.6	4.3	92.18	5.44	5.9
Houston Electric Co., Texas.....	1,055	30.8	2.2	162.75	11.72	7.2
* Southern Counties Gas Co., Calif.....	1,049	76.3	4.3	187.67	10.65	5.7
* Western United Gas and Electric Co., Ill..	1,034	97.7	5.1	191.10	9.94	5.2
* Public Service Co. of New Hampshire, N. H.	1,022	25.7	1.1	184.92	8.08	4.4
Denver Tramway Corporation, Colo.....	1,000	57.6	2.2	169.65	6.60	3.9
Central Illinois Light Co., Ill.....	1,000	99.8	8.3	171.41	14.34	8.4
* Central Maine Power Co., Me.....	1,000	73.4	3.4	184.09	8.56	4.6
Total.....	358,258	72.5	3.3	\$183.24	\$ 8.44	4.6

Office of the Secretary of the Treasury, Division of Research and Statistics.

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* Denotes Issuing Agent
 1/ Not available.
 2/ Not included in total.

Publishing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
*Hearst Cons. Publications, Calif.....	12,637 2/	1/	1/	\$ 165.09 1/	\$ 5.91 1/	1/
*Cuneo Press, Inc., Ill.....	5,300	51.0	1.8	165.09	5.91	3.6
Crowell-Collier Publishing Co., N. Y.....	4,099	33.7	1.8	187.69	9.84	5.2
*Curtis Publishing Co., Pa.....	3,765	60.2	4.2	157.77	10.93	6.9
*W. F. Hall Printing Co., Ill.....	3,177	36.7	2.6	161.08	11.27	7.0
News Syndicate Co. Inc., N. Y.....	3,069	70.5	4.2	213.32	12.66	5.9
*New York Times Co., N. Y.....	2,518 2/	1/	1/	213.32 1/	12.66 1/	1/
*Illinois Publishing and Printing, Ill. 3/..	2,468 2/	1/	1/	213.32 1/	12.66 1/	1/
New York Journal American, N. Y.....	2,330	42.7	3.5	244.77	19.82	8.1
*American Bank Note Co., N. Y.....	2,019	80.3	3.3	217.73	8.94	4.1
*American Sales Book Co. Inc., N. Y.....	1,984	90.0	10.0	179.04	19.89	11.1
McCall Corp., N. Y.....	1,889	92.4	6.8	217.26	16.00	7.4
New York Herald Tribune Inc., N. Y.....	1,817	46.7	3.0	187.71	12.24	6.5
*Chicago Daily News, Inc., Ill.....	1,760	80.7	4.3	193.18	10.36	5.4
United Printers and Publishers, Ill.....	1,750 2/	1/	1/	193.18 1/	10.36 1/	1/
*Time, Inc., N. Y.....	1,749	89.2	3.2	282.78	10.23	3.6
*Conde Nast Publications, N. Y.....	1,640	77.7	5.2	204.80	13.80	6.7
*American Colortype Co., N. J.....	1,504	60.5	4.0	138.72	9.25	6.7
Dun and Bradstreet, N. Y.....	1,500	86.7	3.3	150.00	5.77	3.8
*Evening News Association, Mich.....	1,462	55.6	5.7	239.40	24.48	10.2
*Crowe Name Plate and Mfg. Co., Ill.....	1,332	94.1	8.0	135.03	11.45	8.5
*International Textbook & I.C.S. Co., Pa...	1,330	49.2	2.1	104.30	4.40	4.2
Times Mirror Co., Calif.....	1,243 2/	1/	1/	104.30 1/	4.40 1/	1/
Los Angeles Examiner, Calif.....	1,200	41.7	2.8	187.50	12.56	6.7
*Hearst Magazines, Inc., N. Y.....	1,141	27.5	1.7	229.68	13.94	6.1
Reuben H. Donnelly Corp., Ill.....	1,134	85.1	4.8	169.32	9.53	5.6
U. S. Printing and Lithographing, Ohio....	1,112	75.0	3.3	195.69	8.61	4.4
Triangle Publications, Pa.....	1,110	51.3	4.8	189.32	17.57	9.3
Boston Herald Traveler, Mass.....	1,100	16.4	.7	208.28	9.44	4.5
*Jersey City Printing Co., N. J.....	1,084	46.1	2.5	148.52	8.19	5.5

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

- * Denotes Issuing Agent
 1/ Not available
 2/ Not included in total
 3/ No plan

Publishing

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
*Daily Mirror, Inc., N. Y.....	1,082	70.9	3.5	\$262.15	\$12.93	4.9
*Philadelphia Record Co., Pa.....	1,073	24.5	1.9	202.24	16.06	7.9
*Brown and Bigelow, Minn.....	1,066	100.0	10.4	226.90	23.57	10.4
Times Publishing Co., Mich.....	1,066	61.3	5.2	197.43	16.64	8.4
Minneapolis Star Journal & Tribune Co., Minn.....	1,052	68.9	5.3	156.04	12.08	7.7
Globe Newspaper Co., Mass.....	1,050	19.5	1.0	209.52	10.82	5.2
New York World Telegram, N. Y.....	1,042	86.0	3.5	295.58	12.19	4.1
*New York Sun, Inc., N. Y.....	1,040	46.5	2.6	225.96	12.47	5.5
Evening Star Newspaper, D. C.....	1,030	76.0	6.1	165.40	13.38	8.1
Gibson Art Co., Ohio.....	1,025 ^{2/}	<u>1/</u>	<u>1/</u>	<u>1/</u>	<u>1/</u>	<u>1/</u>
Record American Advertiser, Mass.....	1,020	51.2	2.7	243.66	12.67	5.2
Art Color Printing, N. J.....	1,009	40.4	3.4	170.31	14.46	8.5
Los Angeles Evening Herald and Express, Calif.....	1,000	40.9	4.3	159.80	16.97	10.6
The Examiner, Calif.....	<u>1,000</u>	45.9	3.6	193.32	15.29	7.9
Total.....	<u>63,137</u>	59.2	3.8	\$191.83	\$12.37	6.4

Office of the Secretary of the Treasury, Division of Research and Statistics.

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 1/ Not available
 2/ Not included in total
 3/ No plan

Railroads

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Pennsylvania Railroad Co., Pa.....	169,086	93.4	3.5	\$ 190.61	\$ 7.17	3.8
* New York Central System, N. Y.....	130,075	83.5	2.9	191.19	6.68	3.5
* Southern Pacific Co., Calif.....	62,800	65.3	3.4	203.73	10.62	5.2
* Baltimore and Ohio, Md.....	61,986	62.4	2.3	179.71	6.50	3.6
* Union Pacific Railroad, Nebr.....	54,000	82.2	4.9	215.58	12.78	5.9
* Atchafson, Topeka and Santa Fe Railway System, Ill.....	53,947	45.2	2.5	206.53	11.30	5.5
* Railway Express Agency, Inc., N. Y.....	48,400	96.5	3.4	187.71	6.59	3.5
* Southern Railway System, D. C.....	42,426	63.3	2.5	190.99	7.60	4.0
* Illinois Central System, Ill.....	40,763	85.9	3.6	187.66	7.97	4.2
* Missouri Pacific Lines, Mo.....	35,813	98.0	5.0	199.21	10.08	5.1
* Chicago, Milwaukee, St. Paul and Pacific, Ill.....	34,850	67.3	3.1	183.38	8.42	4.6
* Louisville and Nashville Railroad Co., Ky..	31,500	72.1	3.9	177.08	9.62	5.4
* Chesapeake and Ohio Lines, Ohio.....	29,751	74.4	3.5	178.52	8.40	4.7
* Chicago, Burlington and Quincy Railroad Co. Ill.....	28,873	83.9	4.7	189.37	10.69	5.6
* Chicago and Northwestern Line, Ill.....	28,000	81.7	5.4	194.86	12.91	6.6
* Great Northern Railway, Minn.....	25,483	59.7	2.5	196.21	8.22	4.2
* Erie Railroad Co., Ohio.....	25,293	76.8	3.2	188.62	7.95	4.2
* New York, New Haven and Hartford Railroad Co., Conn.....	25,087	64.2	2.5	226.21	8.93	3.9
* Rock Island Lines, Ill.....	24,129	73.0	3.2	193.00	8.45	4.4
* Northern Pacific Railway, Minn.....	23,605	42.0	1.6	189.99	7.13	3.8
* Pullman Company, Ill.....	23,500	81.5	2.9	156.38	5.61	3.6
* Norfolk and Western Railway Co., Va.....	22,182	78.2	2.8	182.15	6.61	3.6
* Reading Company, Pa.....	19,700	69.4	2.2	183.70	5.70	3.1
* Seaboard Airline Railway, Va.....	18,299	51.4	2.7	192.98	10.17	5.3
* St. Louis-San Francisco Railway Co., Mo....	16,891	91.2	4.1	188.43	8.40	4.5

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

* Denotes Issuing Agent

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Railroads

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Atlantic Coast Line Railroad Co., N. C.....	16,755	47.9	3.5	\$ 185.73	\$ 13.49	7.3
Texas and New Orleans Railroad Co., Tex....	16,538	65.3	2.6	188.82	7.58	4.0
Boston and Maine Railroad, Mass.....	16,288	82.6	3.5	179.59	7.61	4.2
New York, Chicago and St. Louis, Railroad Co., Ohio.....	14,209	51.5	2.4	188.54	8.89	4.7
Delaware, Lackawanna and Western Railroad Co., N. Y.....	13,756	85.2	2.9	196.64	6.60	3.4
Delaware Valley Railroad Co., N. Y.....	13,238	36.2	1.2	200.98	6.85	3.4
Missouri-Kansas-Texas Lines, Mo.....	12,638	75.6	4.4	177.66	10.38	5.8
Wabash Railway Co., Mo.....	12,174	67.2	3.1	199.06	9.15	4.6
Central Railroad of New Jersey, N. J.....	11,500	69.4	1.4	208.41	4.35	2.1
Canadian National Railways, Canada.....	10,865	57.9	2.7	173.73	8.01	4.6
Delaware and Hudson Railroad Corp., N. Y...	9,582	74.8	3.5	180.07	8.45	4.7
Texas and Pacific Railway Co., Tex.....	9,031	65.3	3.7	187.92	10.73	5.7
Minneapolis, St. Paul and Sault Ste. Marie Railway, Minn.....	8,902	81.1	4.5	195.93	10.76	5.5
Denver and Rio Grande Railway, Colo.....	8,900	59.6	2.9	219.10	10.75	4.9
St. Louis Southwestern Railway Lines, Mo...	8,344	16.4	1.0	174.56	10.46	6.0
Nashville, Chattanooga and St. Louis Railway, Tenn.....	6,862	40.1	1.6	183.31	7.27	4.0
Are Marquette Railway Co., Ohio.....	6,850	75.2	3.7	193.25	9.40	4.9
Elgin, Joliet and Eastern Railway Co., Ill.	6,400	87.8	7.2	176.04	14.40	8.2
The Alton Railway Co., Ill.....	6,092	67.0	2.4	194.74	6.99	3.6
Western Pacific Railroad Co., Calif.....	5,869	83.2	5.4	219.09	14.23	6.5
Chicago, St. Paul, Minneapolis and Omaha Railway Co., Minn.....	5,600	79.2	4.1	177.10	9.18	5.2
Central of Georgia Railway Co., Ga.....	5,480	53.7	1.5	185.53	5.05	2.7
Terminal Railroad Association of St. Louis, Mo.....	5,221	55.0	3.2	171.20	10.09	5.9
Duluth, Missabe and Iron Range Railway Co., Minn.....	4,950	91.0	5.9	206.44	13.41	6.5
Kansas City Southern Railway Co., Mo.....	4,869	64.9	3.7	199.66	11.45	5.7

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

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* Denotes Issuing Agent

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Railroads

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Western Maryland Railway, Md.....	4,795	95.3	6.0	\$ 195.78	\$ 12.38	6.3
Chicago and Eastern Illinois Railroad, Ill.	4,735	77.5	3.5	187.92	8.53	4.5
Chicago Great Western Railway, Ill.....	4,614	59.9	3.0	178.15	8.96	5.0
Wheeling and Lake Erie Railway, Ohio.....	4,349	95.4	8.5	191.47	17.14	8.9
Maine Central Railroad Co., Me.....	4,306	80.8	4.4	175.69	9.62	5.5
Pacific Fruit Express Co., Calif.....	4,190	80.1	4.0	182.08	9.14	5.0
Washington Terminal Co., D. C.....	4,159	77.3	2.3	164.44	4.85	2.9
Los Angeles Railway Corp., Calif.....	3,977	72.6	3.7	195.52	9.85	5.0
Richmond, Fredericksburg, Potomac Railroad, Va.....	3,749	21.5	1.8	173.26	14.90	8.6
Union Railroad Co., Pa.....	3,341	43.9	1.9	207.15	8.82	4.3
The Virginian Railway Co., Va.....	3,250	77.4	4.5	192.88	11.14	5.8
The Western Railway of Alabama, Ga.....	3,138	76.1	4.7	185.46	11.35	6.1
Florida East Coast Railway, Fla.....	2,917	73.2	3.9	181.15	9.59	5.3
Minneapolis and St. Louis Railway, Minn....	2,900	92.1	5.0	192.40	10.50	5.5
Spokane, Portland and Seattle Railway Co., Ore.....	2,646	50.3	2.8	210.85	11.70	5.5
Louisiana and Arkansas Railway Co., La.....	2,575	78.5	3.7	175.75	8.28	4.7
Baltimore and Ohio, Chicago Terminal Railroad Co., Ill.....	2,535	72.4	2.8	183.17	7.12	3.9
Chicago, Indianapolis and Louisville Railroad, Ill.....	2,297	62.6	2.6	172.26	7.11	4.1
Norfolk and Southern Railroad, Va.....	1,700	88.8	5.4	177.34	10.77	6.1
Kansas City Terminal Railway Co., Mo.....	1,674	65.1	3.5	175.20	9.34	5.3
Fort Worth and Denver City Railway Co., Tex.	1,637	67.7	4.7	179.71	12.46	6.9
The Belt Railway Co. of Chicago, Ill.....	1,604	73.3	3.4	180.80	8.51	4.7
Illinois Terminal Railroad Co., Mo.....	1,595	70.3	3.2	186.56	8.53	4.6
Atlanta, Birmingham and Coast Railroad Co., Ga.....	1,582	27.9	1.9	144.12	9.79	6.8
Colorado and Southern Railway Co., Colo....	1,532	85.0	4.9	192.16	11.11	5.8

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

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* Denotes Issuing Agent

Railroads

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued - 4)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Clinchfield Railroad Co., Tenn.....	1,510	48.1	2.8	\$ 178.36	\$ 10.54	5.9
Cincinnati Union Terminal Co., Ohio.....	1,450	72.1	2.2	179.64	5.39	3.0
Bangor and Aroostook Railroad, Me.....	1,434	56.7	4.6	121.40	9.96	8.2
Rutland Railroad Co., Vt.....	1,271	90.6	3.5	161.13	6.20	3.8
Chicago and Western Indiana Railroad Co., Ill.....	1,260	92.1	5.0	158.73	8.62	5.4
Canadian Pacific Railway Co., Canada.....	1,246	21.1	1.0	168.82	6.83	4.0
Tennessee Central Railway Co., Tenn.....	1,161	90.7	5.9	158.01	10.32	6.5
Chicago, Illinois, Midland Railroad Co., Ill.....	1,066	90.2	6.1	188.77	12.67	6.7
Ann Arbor Railroad Co., Ohio.....	1,045	76.7	4.0	181.08	9.35	5.2
Texas-Pacific-Missouri Pacific Terminal Railroad of New Orleans, La.....	1,024	19.4	0.7	167.03	6.33	3.8
Northern Pacific Terminal Co., Ore.....	1,000	43.3	2.4	179.53	10.11	5.6
Total.....	1,406,616	74.3	3.4	\$ 188.93	\$ 8.52	4.5

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

Railway Equipment

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Baldwin Locomotive Works, Pa.....	23,723	76.6	5.5	\$ 196.71	\$ 14.08	7.2
* Pullman Standard Car Manufacturing Co., Ill.	20,073	81.2	5.3	192.67	12.46	6.5
* American Car and Foundry Co., N. Y.....	16,313	95.4	5.4	248.93	14.18	5.7
* American Locomotive Co., N. Y.....	15,000	86.7	5.6	260.00	16.92	6.5
American Steel Foundries, Ill.....	9,721	87.7	4.9	179.27	10.06	5.6
American Brake Shoe and Foundry Co., N. Y..	7,739	86.1	4.4	188.61	9.74	5.2
* General Steel Castings Co., Pa.....	6,809	99.8	10.3	270.54	27.89	10.3
Pressed Steel Car Co., Pa.....	6,603	87.8	4.7	181.51	9.78	5.4
* Westinghouse Air Brake Co., Pa.....	5,955	51.7	3.5	185.55	12.42	6.7
* General American Transportation Co., Ill...	5,800	79.3	5.4	186.90	12.83	6.9
General Railway Signal Co., N. Y.....	3,907	53.0	3.0	228.91	13.13	5.7
* Lima Locomotive Works, Ohio.....	3,818	96.3	4.5	249.12	11.56	4.6
Symington-Gould Corp., N. Y.....	2,906	80.9	5.1	238.60	14.96	6.3
* New York Air Brake Co., N. Y.....	2,503	80.5	4.5	223.17	12.38	5.5
* J. G. Brill Co., Pa.....	1,930	90.2	6.0	248.22	16.52	6.7
* Pacific Car and Foundry Co., Wash.....	1,679	64.5	4.1	199.83	12.61	6.3
Pittsburgh Forgings Co., Pa.....	1,234	55.3	4.1	197.33	14.63	7.4
* Union Tank Car Co., Ill.....	1,017	89.1	5.1	244.08	13.86	5.7
* Buckeye Steel Castings Co., Ohio, 2/.....	1,000	1/	1/	1/	1/	1/
* Chicago Railway Equipment Co., Ill.....	1,000	95.3	4.2	163.89	7.22	4.4
Total.....	<u>137,730</u>	82.8	5.4	\$ 214.15	\$ 14.00	6.5

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
- 1/ Not available.
- 2/ Not included in total.
- 3/ No plan.

Rubber Products

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Goodyear Tire and Rubber Co., Ohio.....	53,411	70.1	3.7	\$ 199.55	\$ 10.47	5.2
United States Rubber Co., N. Y.....	52,727	80.4	3.7	185.85	8.60	4.6
* Firestone Tire and Rubber Co., Ohio.....	37,400	70.3	4.3	171.28	10.49	6.1
* B. F. Goodrich and Co., Ohio.....	29,260	46.2	1.8	186.26	7.09	3.8
General Tire and Rubber Co., Ohio.....	4,019	77.3	5.6	149.50	10.92	7.3
* Raybestos-Manhattan, Inc., N. J.....	3,959	95.9	6.4	223.03	14.94	6.7
Gates Rubber Co., Colo.....	3,200	90.5	7.8	187.50	16.22	8.7
Richardson Co., Ill.....	2,679	77.7	3.9	150.82	7.62	5.1
Cambridge Rubber Co., Mass.....	1,936	40.2	2.5	96.19	6.05	6.3
* Hewitt Rubber Co., N. Y.....	1,537	83.8	6.7	202.29	16.07	7.9
Pennsylvania Rubber Co., Pa.....	1,514	97.8	10.0	199.23	20.38	10.2
* Seiberling Rubber Co., Ohio.....	1,456	56.9	4.7	179.23	14.82	8.3
American Hard Rubber Co., N. J.....	1,285	85.6	5.2	167.13	10.08	6.0
Dayton Rubber Manufacturing Co., Ohio.....	1,245	92.4	5.6	256.90	15.60	6.1
* Boston Woven Hose and Rubber, Mass.....	1,228	64.1	3.1	155.23	7.48	4.8
* Thermoid Co., N. J.....	1,225	84.5	2.2	170.72	4.38	2.6
Intercontinental Rubber Co., N. Y. 3/.....	1,200 2/	1/	1/	1/	1/	1/
* Schacht Rubber Co., Ind.....	1,100	92.9	4.5	108.18	5.28	4.9
* United Elastic Corp., Mass.....	1,076	31.0	1.9	128.10	7.98	6.2
Manfield Tire and Rubber Co., Ohio.....	1,075	70.7	3.8	153.49	8.29	5.4
Servus Rubber Co., Ill.....	1,000	94.5	8.6	102.28	9.32	9.1
Total.....	<u>202,332</u>	70.7	3.8	\$ 184.45	\$ 9.87	5.4

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent
1/ Not available.
2/ Not included in total.
3/ No plan.

Services-Miscellaneous

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Union News Co., N. Y.....	6,187 ^{2/}					
* American Airlines, Ind., N. Y.....	4,500	97.8 ^{1/}	3.6 ^{1/}	\$208.89 ^{1/}	\$ 7.59 ^{1/}	3.6 ^{1/}
* United Airlines Transport, Ill.....	4,045	54.4	2.5	192.35	9.01	4.7
* British Purchasing Commission, N. Y.....	3,700	58.8	3.7	141.08	8.78	6.2
* National Linen Service Corp., Ga.....	3,652	88.8	3.8	82.68	3.51	4.2
Transcontinental & Western Air, Mo.....	3,521	68.5	3.5	209.23	10.79	5.2
* Consolidated Laundries Corp., N. Y.....	3,305	35.6	1.8	110.94	5.45	4.9
* Fruit Growers Express Co., D. C.....	2,998	20.7	0.9	124.77	5.48	4.4
* Pacific Greyhound Lines, Calif.....	2,600	31.0	1.7	185.78	10.33	5.6
* Yellow Cab Co. of Chicago, Ill.....	2,495	66.3	4.7	133.52	9.40	7.0
United Parcel Service, N. Y.....	2,413	76.8	2.7	181.76	6.32	3.5
* National Carloading Corp., N. Y.....	2,400	64.7	2.9	179.38	7.95	4.4
* Presbyterian Hospital, N. Y.....	2,377	43.0	1.8	103.99	4.24	4.1
* Pennsylvania Greyhound Lines, Ohio.....	2,318	23.9	1.0	183.18	7.39	4.0
* Eastern Airlines, Inc., N. Y.....	2,000	9.7	0.8	212.50	17.89	8.4
Associated Press, N. Y.....	2,000	23.0	1.2	212.50	10.94	5.1
* Atlanta Laundries, Inc., Ga.....	1,956	32.6	5.3	67.89	11.08	16.3
* Keeshin Motor Express Co., Ill.....	1,950	35.6	2.0	159.10	9.12	5.7
* Santa Fe Trail Transportation, Kansas...	1,853	27.6	1.3	170.00	8.02	4.7
* Rockefeller Center, Inc., N. Y.....	1,847	26.7	1.5	156.69	8.88	5.7
* Palmer House Co., Ill.....	1,800	69.5	3.4	104.30	5.12	4.9
* Northwest Airlines, Inc., Minn.....	1,776	61.9	4.4	237.44	16.82	7.1
* Southeastern Greyhound Lines, Ky.....	1,748	16.3	0.7	141.92	6.43	4.5
* Hotel Waldorf-Astoria Corp., N. Y.....	1,680	94.5	3.7	111.90	4.44	4.0
* Hayes Freight Lines, Inc., Ill.....	1,642	77.1	4.7	109.62	6.71	6.1
Yellow Cab Co. of Philadelphia, Pa.....	1,600	97.5	6.3	125.00	8.01	6.4
* New Yorker Hotel Corp., N. Y.....	1,600	68.8	3.8	86.04	4.75	5.5
* General Outdoor Advertising Co., Ill....	1,593	78.0	3.5	228.37	10.22	4.5
* Indiana University Medical Center, Ind..	1,550	23.5	2.8	61.53	7.25	11.8
* Hershey Estates, Pa.....	1,540	64.9	4.0	119.77	7.30	6.1

(continued)

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* Denotes Issuing Agent

^{1/} Not available

^{2/} Not included in total.

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Southwestern Greyhound Lines, Texas.....	1,525	60.4	6.0	\$179.07	\$17.65	9.9
* E. B. Badger & Sons Co., Mass.....	1,420	90.0	14.0	186.21	28.97	15.6
* Fifth Avenue Coach Co., N. Y.....	1,404	100.0	2.8	183.35	5.09	2.8
The Commodore, N. Y.....	1,400	80.0	5.0	89.29	5.58	6.2
* Consolidated Motor Lines, Inc., Conn.....	1,368	41.6	2.5	164.21	9.98	6.0
Detroit & Cleveland Navigating Co., Mich.	1,349	12.3	1.5	142.30	17.06	12.0
* Yellow Cab Co. of San Francisco, Calif....	1,336	31.8	7.9	136.92	33.79	24.7
Commercial Motor Freight, Ohio.....	1,185	66.6	3.0	199.60	8.87	4.4
Great Lakes Greyhound, Mich.....	1,155	26.8	1.7	179.28	11.66	6.5
* Stevens Hotel Corp., Ill.....	1,140	78.9	4.0	96.49	4.89	5.1
* Chicago Motor Coach Co., Ill.....	1,122	99.0	4.3	194.86	8.40	4.3
Rochester Transit Corp., N. Y.....	1,109	30.2	1.3	177.81	7.64	4.3
* American Building Maintenance Co., Calif.	1,105	31.8	2.1	93.08	6.13	6.6
Mt. Sinai Hospital, N. Y.....	1,100	45.0	3.1	86.36	5.86	6.8
* Port of New York Authority, N. Y.....	1,093	87.0	3.3	236.38	8.93	3.8
* Automobile Club of Southern California, Calif.....	1,091	90.1	5.0	182.96	10.23	5.6
* Consolidated Freightways, Ore.....	1,088	76.1	4.7	178.60	11.02	6.2
Western Adjustment & Inspection Co., Ill.	1,070 ^{2/}	99.3	2.0 ^{1/}	100.74 ^{1/}	10.54	3.6 ^{1/}
Hudson River State Hospital, N. Y.....	1,032	53.6	4.5	126.24	6.00	4.8
* Hotel Sherman, Ill.....	1,006	94.4	4.0	100.00	8.00	8.0
Asplundh Tree Expert Co., Pa.....	1,000	50.0				
Totals.....	<u>92,487</u>	56.6	3.2	152.99	8.60	5.6

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* Denotes Issuing Agent

^{1/} Not available.^{2/} Not included in total.

Shipbuilding

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* California Shipbuilding Corp., Calif.....	38,217	71.5	5.8	\$ 294.79	\$ 23.90	8.1
* Oregon Shipbuilding Corp., Ore.....	29,554	90.0	10.0	250.94	27.88	11.1
* Newport News Shipbuilding and Dry Dock Co., Va.....	29,529	85.2	5.8	205.99	14.12	6.8
* New York Shipbuilding Corp., N. J.....	28,248	78.0	5.0	247.20	14.39	6.0
* Federal Shipbuilding and Dry Dock Co., N. J.....	26,117	94.6	5.6	256.97	15.26	5.9
* Sun Shipbuilding and Dry Dock Co., Pa....	25,441	92.4	10.0	280.73	30.39	10.8
* Seattle-Tacoma Shipbuilding Corp., Wash..	24,219	27.1	1.5	259.15	14.75	5.7
* Kaiser Co., Inc., Wash.....	23,167	80.0	8.6	205.00	21.83	10.6
* Houston Shipbuilding Corp., Tex.....	19,453	61.6	5.9	210.76	20.20	9.6
* Seattle-Tacoma Shipyards, Wash.....	15,180	15.3	1.2	268.66	20.67	7.7
* Todd-Bath Iron Shipbuilding Corp., Me....	15,000	80.0	6.7	200.00	16.67	8.3
* North Carolina Shipbuilding Co., N. C....	14,200	78.3	7.0	193.31	17.26	8.9
* Delta Shipbuilding Co., Inc., La.....	13,446	93.7	6.4	185.93	12.70	6.8
* Alabama Dry Docks, Ala.....	13,106	32.8	4.4	171.45	22.79	13.3
* Cramp Shipbuilding Co., Pa.....	11,713	72.9	6.5	240.58	21.36	8.9
* Consolidated Steel Corp., Tex.....	11,073	85.0	9.5	187.81	20.96	11.2
* Gulf Shipbuilding Co., Ala.....	10,499	75.3	10.3	204.29	28.07	13.7
* Electric Boat Co., Conn.....	10,110	42.5	1.7	238.67	9.30	3.9
* Marin Shipbuilding Co., Calif.....	9,600	99.0	10.6	132.08	14.14	10.7
* Western Pipe and Steel Co., Calif.....	9,471	57.4	4.0	222.68	15.46	6.9
* Bath Iron Works Corp., Me.....	8,300	91.6	5.0	240.96	13.16	5.5
* Willamette Iron and Steel Corporation, Ore.....	7,922	69.4	5.8	232.71	19.56	8.4
* Los Angeles Shipbuilding and Dry Dock Co., Calif.....	7,714	54.4	3.7	246.31	16.67	6.8
* Robins Dry Dock and Repair Co., N. Y.....	7,400	36.2	1.9	326.90	17.06	5.2
* Tampa Shipbuilding Co., Fla.....	7,312	90.0	12.0	173.05	23.07	13.3
(Continued)						

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* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

Shipbuilding

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
South Portland Shipyard, Me.....	7,000	75.0	8.0	\$ 171.43	\$ 18.29	10.7
Maryland Dry Dock Co., Md.....	6,877	56.8	5.0	231.22	20.39	8.8
American Shipbuilding Co., Ohio.....	6,611	54.5	2.4	274.47	12.06	4.4
Ingalls Shipbuilding Corporation, Miss...	6,000	55.0	5.3	179.29	17.37	9.7
* Lake Washington Shipyards, Wash.....	5,989	56.7	6.4	268.97	30.14	11.2
* Higgins Industries, La.....	5,818	53.5	6.0	210.55	23.74	11.3
* Associated Shipbuilders, Wash.....	4,466	90.0	10.8	209.92	25.19	12.0
* Manitowoc Shipbuilding Co., Wisc.....	4,294	40.9	2.6	231.02	14.94	6.5
Todd Galveston Dry Dock, Inc., Texas.....	3,600	20.4	1.8	180.28	16.05	8.9
* Southeastern Shipbuilding Co., Ga.....	3,600	82.6	8.7	231.91	24.40	10.5
* Arma Corporation, N. Y.....	3,500	100.0	12.1	259.50	31.28	12.1
* Todd-Johnson Drydocks, La.....	3,188	52.5	5.0	199.77	18.86	9.4
Defoe Boat and Motor Works, Mich.....	3,160	93.0	6.3	186.12	12.58	6.8
* Pusey and Jones Corporation, Del.....	3,077	90.3	4.3	204.97	9.83	4.8
General Engineering and Dry Dock Co., Calif.....	2,874	70.8	7.5	232.16	24.63	10.6
* Todd Seattle Drydock, Wash.....	2,799	23.7	1.5	285.46	18.13	6.3
Daniel Construction Corporation, Ala.....	2,721	89.1	6.7	154.48	11.55	7.5
* Sullivan Drydock and Repair Corp., N.Y....	2,500	34.0	3.0	257.20	22.69	8.8
George Lawley and Sons Corporation, Mass.	2,400	50.0	3.9	227.55	16.79	7.4
Leathem Smith Coal and Shipbuilding Corporation, Wisc.....	2,400	72.0	4.5	166.67	10.42	6.3
Atlantic Basin Iron Works, N. Y.....	2,373	65.7	4.5	292.39	20.10	6.9
United Engineering Co., Calif.....	2,300	24.9	2.8	340.26	38.32	11.3
Dry Dock Associated, Pa.....	2,241	93.9	12.0	264.95	33.86	12.8
* Commercial Iron Works, Ore.....	2,223	90.0	10.0	222.13	24.68	11.1
Great Lakes Engineering Works, Mich.....	1,958	81.8	5.4	235.50	15.55	6.6
* Pacific Bridge Co., Calif.....	1,771	90.0	6.3	223.85	15.72	7.0
Barnes-Duluth Shipbuilding Co., Minn.....	1,731	90.0	10.0	239.97	26.66	11.1
Walter Butler Shipbuilding Co., Wisc.....	1,700	99.1	7.7	224.51	17.49	7.8
Concrete Ship Construction, Calif.....	1,700	64.7	5.3	176.47	14.55	8.2
* Gibbs Gas Engine Co., Fla.....	1,550	21.7	1.6	166.14	12.41	7.5

(Continued)

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Shipbuilding

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Winslow Marine and Shipbuilding Co., Wash..	1,478	22.3	1.5	\$ 236.12	\$ 16.06	6.8
Savannah Machine and Foundry Co., Ga.....	1,450	31.0	4.0	258.62	33.33	12.9
* Wheeler Shipbuilding Corporation, N. Y.....	1,280	88.0	6.9	245.60	19.15	7.8
Norfolk Shipbuilding and Dry Dock Co., Va..	1,243	47.9	5.2	186.47	20.28	10.9
* Brewer Dry Dock Co., N. Y.....	1,168 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Richmond Shipbuilding Corp., Calif.....	1,000 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Charleston Shipbuilding and Dry Dock Co., S. C.....	1,000 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
McEvoy Shipbuilding Corporation, Ga.....	1,000 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Total.....	<u>523,863</u>	70.4	6.0	\$232.45	\$19.85	8.5

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* Denotes Issuing Agent

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Steel and Iron

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
United States Steel Corp., N. Y.....	307,093	71.7	3.3	\$177.32	\$ 8.26	4.7
Bethlehem Steel Corp., N. Y.....	238,369	79.0	4.5	228.88	13.17	5.8
Republic Steel Corp., Ohio.....	66,576	77.8	2.9	186.00	7.02	3.8
Jones & Laughlin Steel Co., Pa.....	38,856	94.8	9.6	176.47	17.80	10.1
* Inland Steel Co., Ill.....	29,661	89.7	4.1	180.95	8.30	4.6
Crucible Steel Co. of America, N. Y.....	27,819	61.1	2.7	211.35	9.17	4.3
* Youngstown Sheet & Tube Co., Ohio.....	25,636	82.5	6.0	186.96	13.55	7.3
Wheeling Steel Corp., W. Va.....	20,129	71.9	4.4	162.79	9.87	6.1
* National Steel Corp., N. Y.....	19,003	73.2	4.2	181.25	10.28	5.7
Alleghany Ludlum Steel Corp., Pa.....	11,725	83.6	4.4	196.16	10.23	5.2
American Rolling Mill Co., Ohio.....	11,671	82.6	5.8	215.01	15.19	7.1
Colorado Fuel and Iron Corp., Colo.....	11,562	84.0	6.0	150.75	10.83	7.2
* Pittsburgh Steel Co., Pa.....	9,046	53.8	2.3	176.09	7.67	4.3
Lukens Steel Co., Pa.....	5,500	10.0	.5	180.00	8.73	4.8
Cleveland Cliffs Iron Co., Ohio.....	4,859	57.0	6.6	171.63	19.99	11.6
* Wickwire Spencer Steel Co., N. Y.....	4,320	84.2	4.5	188.40	10.03	5.3
* Sheffield Steel Corp., Mo.....	4,117	69.1	5.1	201.29	14.72	7.3
* Sloss-Sheffield Steel and Iron, Ala.....	4,024	70.9	5.6	132.02	10.42	7.9
* Sharon Steel Corp., Pa.....	3,772	80.8	3.1	208.84	8.10	3.9
* Alan Wood Steel Co., Pa.....	3,650	72.6	4.8	171.23	11.35	6.6
Falk Corp, Wis.....	3,150	31.7	7.6	200.00	47.57	23.8
* Campbell, Wyant and Cannon Foundry Co., Mich.....	3,100	95.0	2.9	250.89	7.73	3.1
* Acme Steel Co., Ill.....	3,037	72.8	4.0	186.00	10.33	5.6
* Consolidated Steel Corp., Calif.....	2,993	90.5	7.6	268.90	22.71	8.4
* Copperweld Steel Corp., Ohio.....	2,928	67.6	4.0	165.40	9.76	5.9
* Woodward Iron Co., Ala.....	2,867	93.0	6.5	171.97	12.03	7.0
Ohio Steel Foundry Co., Ohio.....	2,802	75.7	4.8	216.37	13.83	6.4
Midland Steel Products Co., Ohio.....	2,605	95.5	7.0	240.70	17.61	7.3
* Carpenter Steel Co., Pa.....	2,597	87.8	6.3	215.90	15.39	7.1
* Harrisburg Steel Corp., Pa.....	2,581	87.3	5.6	236.95	15.07	6.4
Andrews Steel Co., Ky.....	2,500	38.0	2.4	138.00	8.85	6.4

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Steel and Iron

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Rustless Iron & Steel Corp., Md.....	2,423	90.4	5.9	\$217.17	\$14.22	6.5
Interlake Iron Corp., Ill.....	2,387	93.4	6.8	166.64	12.22	7.3
* Scullen Steel Co., Mo.....	2,300	19.1	1.8	148.26	13.87	9.4
* Continental Roll and Steel Foundry, Ind.	2,283	99.6	12.0	222.70	26.84	12.0
Taylor Wharton Iron & Steel, N. J.....	2,248	80.7	5.5	179.81	12.22	6.8
Continental Steel Corp., Ind.....	2,187	100.0	7.2	142.08	10.17	7.2
Taylor Forge & Pipe Works, Ill.....	2,155	100.0	6.1	221.81	13.46	6.1
* Granite City Steel Co., Ill.....	2,000 ^{2/}	^{1/}	10.0	^{1/}	^{1/}	^{1/}
Central Foundry Co., N. Y.....	1,973	73.2	3.1	112.11	4.78	4.3
Keystone Steel & Wire Co., Ill.....	1,840	88.7	10.6	166.32	19.79	11.9
* Birdsboro Steel Foundry and Machine Co., Pa.....	1,828	78.6	4.0	97.93	4.95	5.1
American Cast Iron Pipe Co., Ala.....	1,828	100.0	10.0	207.05	20.71	10.0
Lansdowne Iron Co., Pa.....	1,766	83.5	6.3	140.59	10.56	7.5
Northwestern Steel & Wire, Ill.....	1,750	99.1	10.0	196.50	19.82	10.1
Jessop Steel Co., Pa.....	1,750	44.7	3.5	174.63	13.55	7.8
Central Iron & Steel Co., Pa.....	1,700	62.7	3.0	182.94	8.78	4.8
Firth-Sterling Steel Co., Pa.....	1,652	92.5	9.2	223.85	22.24	9.9
Moore Drop Forging Co., Mass.....	1,566	98.7	11.0	201.15	22.43	11.1
Universal Cyclops Steel Corp., Pa.....	1,562	89.9	5.6	185.95	11.64	6.3
Oliver Iron & Steel Corp., Pa.....	1,522	98.8	12.8	139.36	18.06	13.0
Laclede Steel Co., Mo.....	1,488	48.7	2.4	180.92	8.98	5.0
* Buffalo Bolt Co., N. Y.....	1,427	99.1	6.3	224.30	14.36	6.4
* Worth Steel Co., Del.....	1,375	89.5	4.7	219.05	11.41	5.2
Superior-Steel Corp., Pa.....	1,362	88.5	3.2	178.41	6.52	3.7
Standard Forgings Corp., Ill.....	1,338	89.5	5.5	236.12	14.51	6.1
Edgewater Steel Co., Pa.....	1,335	64.8	4.0	186.54	11.53	6.2
Atlantic Steel Co., Ga.....	1,332	84.9	3.9	154.90	7.03	4.5
Transue & Williams Steel Forging Corp., Ohio.....	1,298	61.6	4.9	217.90	17.22	7.9
Pittsburgh Steel Foundry, Pa.....	1,267	93.0	4.6	180.74	9.01	5.0
* Phoenix Iron Co., Pa.....	1,256	67.6	3.3	157.70	7.66	4.9

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^{1/} Not available.^{2/} Not included in total.

Steel and Iron

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(continued-3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Empire Sheet and Tin Plate Co., Ohio.....	1,250	96.0	5.5	\$154.84	\$ 8.81	5.7
Parrish Pressed Steel Co., Pa.....	1,213	93.3	6.5	212.37	14.73	6.9
* Albion Malleable Iron Co., Mich.....	1,183	25.4	1.4	191.96	10.56	5.5
* Lebanon Steel Foundry, Pa.....	1,140	94.3	8.2	192.98	16.84	8.7
* General Metals Corp., Calif.....	1,135	92.8	5.9	250.64	16.06	6.4
* Globe Steel Tubes Co., Wis.....	1,085	70.5	3.4	202.76	9.85	4.9
Ohio Seamless Tube Co., Ohio.....	1,065	100.0	8.7	180.57	15.66	8.7
* Harrison Steel Casting Co., Ind.....	1,049	25.7	1.5	151.97	8.74	5.7
Virginia Iron, Coal and Coke, Va.....	1,000 ^{2/}	<u>1/</u>	<u>1/</u>	<u>1/</u>	<u>1/</u>	<u>1/</u>
* Vanadium Alloys Steel Co., Pa.....	1,000 ^{2/}	<u>1/</u>	<u>1/</u>	<u>1/</u>	<u>1/</u>	<u>1/</u>
Total.....	<u>937,866</u>	76.1	4.3	\$193.94	\$11.09	5.7

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* Denotes Issuing Agent

^{1/} Not available.^{2/} Not included in total.

Telephone and Telegraph

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Pacific Telephone and Telegraph Co., Calif	41,193	96.1	6.4	\$168.40	\$11.14	6.6
* New York Telephone Co., N. Y.....	40,205	94.5	4.7	193.75	9.58	5.0
* The Western Union Telegraph Co., N. Y....	35,200	60.5	3.6	158.92	9.49	6.0
* Southwestern Bell Telephone Co., Mo.....	30,886	92.9	5.7	143.73	8.74	6.1
* Illinois Bell Telephone Co., Ill.....	28,380	93.8	5.1	171.72	9.37	5.5
* Southern Bell Telephone & Telegraph Co., Ga.....	28,112	97.1	10.0	113.99	11.74	10.3
* New England Telephone & Telegraph Co., Mass.....	20,963	96.8	3.4	152.84	5.41	3.5
* American Telephone & Telegraph Co., N. Y.	20,100	94.0	8.3	226.28	19.90	8.8
* Bell Telephone Co. of Pa., Pa.....	19,724	98.3	10.0	169.14	17.21	10.2
* Michigan Bell Telephone Co., Mich.....	15,171	90.0	7.7	151.32	12.97	8.6
Postal Telegraph Inc., N. Y.....	14,200 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* New Jersey Bell Telephone, N. J.....	14,138	96.8	9.0	180.32	16.75	9.3
* Northwestern Bell Telephone Co., Neb.....	13,203	96.0	8.1	147.39	12.41	8.4
* Ohio Bell Telephone Co., Ohio.....	11,874	95.6	4.8	170.21	8.52	5.0
* Mountain States Telephone and Telegraph Co., Colo.....	9,719	86.4	4.7	120.57	6.55	5.4
* Wisconsin Telephone Co., Wis.....	7,412	92.8	7.0	119.26	9.00	7.5
* Chesapeake & Potomac Telephone Co., Md...	6,534	91.7	4.9	133.10	7.05	5.3
* Chesapeake & Potomac Telephone Co., D.C...	6,448	87.1	6.0	180.05	12.37	6.9
* Southern New England Telephone Co., Conn.	5,957	95.2	5.3	186.86	10.32	5.5
* Bell Telephone Laboratories Inc., N. Y....	5,785	96.3	7.6	333.83	26.45	7.9
* Chesapeake & Potomac Telephone Co., Va....	4,800	97.8	10.0	129.77	13.27	10.2
* Indiana Bell Telephone Co., Ind.....	4,797	93.7	7.1	139.21	10.49	7.5
* Chesapeake & Potomac Telephone Co., W. Va	2,516	97.3	8.5	123.92	10.86	8.8
* Cincinnati & Suburban Bell Telephone Co., Ohio.....	2,171	90.6	4.6	145.40	7.46	5.1
* Rochester Telephone Co., N. Y.....	1,749	94.3	4.1	136.05	5.85	4.3

(continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

- * Denotes Issuing Agent
- ^{1/} Not available.
- ^{2/} Not included in total.

Telephone and Telegraph

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(continued-2)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* International Telephone & Telegraph Corp. N. Y.....	1,600	53.1	2.6	\$277.50	\$13.35	4.8
* Associated Telephone Co., Ltd., Calif....	1,396	59.3	3.3	154.69	8.63	5.6
* Illinois Commercial Telephone Co., Ill....	1,270	69.6	3.1	78.96	3.51	4.4
Continental Telephone Co., Dela.....	1,200 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Lincoln Telephone & Telegraph Co., Neb....	1,108	100.0	4.8	102.95	4.97	4.8
* R. C. A. Communications Inc., N. Y.....	<u>1,025</u>	77.1	6.4	228.29	18.92	8.3
Total.....	<u>383,436</u>	92.0	6.2	\$164.65	\$11.29	6.8

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942

* Denotes Issuing Agent

^{1/} Not available.

^{2/} Not included in total.

Textiles, Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

82

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* International Shoe Co., Mo.....	34,098	82.7	5.6	\$ 102.90	\$ 6.97	6.8
American Woolen Co., N.Y.....	28,861	84.1	4.3	127.48	6.47	5.1
* Endicott-Johnson Corp., N.Y.....	18,757	85.4	7.9	169.86	15.79	9.3
Cannon Mills Co., N.C.....	18,520 2/	1/	1/	1/	1/	1/
American Viscose Corp., Del.....	17,232	87.6	5.1	152.25	8.82	5.8
Burlington Mills Corp., N.C.....	15,334	69.2	4.8	110.68	7.75	7.0
* Riverside and Dan River Cotton Mills, Va.	14,088	84.2	5.5	88.78	5.77	6.5
* Celanese Corp. of America, Md.....	11,969	84.2	4.0	133.61	6.29	4.7
Pacific Mills, Mass.....	11,807	79.6	3.7	143.98	6.76	4.7
Berkshire Fine Spinning Assoc., Inc., Mass.	10,000	69.2	2.4	113.35	3.97	3.5
* Bibb Manufacturing Co., Ga.....	9,758	45.8	3.2	90.73	6.38	7.0
* Avondale Mills, Ala.....	8,319	100.0	10.6	79.47	8.41	10.6
West Point Manufacturing Co., Ga.....	8,145	92.2	7.3	105.76	8.37	7.9
* Calloway Mills, Ga.....	8,084	35.1	2.3	85.94	5.53	6.4
Kendall Co., N. C.....	7,850	43.0	2.8	113.28	7.41	6.5
* American Thread Co., N.Y.....	7,276	79.8	4.4	113.72	6.25	5.5
* Arlington Mills, Mass.....	7,081	85.9	3.8	153.15	6.83	4.5
Springs Cotton Mills, S. C.....	6,853	54.2	3.3	87.97	5.36	6.1
Erwin Cotton Mills Co., N.C.....	6,745	64.5	3.6	95.69	5.41	5.6
Mt. Vernon - Woodberry Mills, Ala.....	6,420	53.2	5.0	100.43	9.49	9.4
* General Shoe Corp., Tenn.....	6,303 2/	1/	1/	1/	1/	1/
Nashua Manufacturing Co., N.H.....	6,295	78.0	3.2	130.68	5.42	4.1
M. J. Stevens and Sons Co., Mass.....	6,003	77.9	3.9	134.16	6.66	5.0
United Merchants and Manufacturers, Del.	5,863	58.2	3.5	116.82	7.08	6.1
Cluett, Peabody and Co., N.Y.....	5,656	99.9	5.9	114.73	6.75	5.9
Brown Shoe Co., Inc., Mo.....	5,599 2/	1/	1/	1/	1/	1/
* Botany Worsted Mills, N.J.....	5,537	100.0	3.5	179.68	6.26	3.5
* Bigelow - Sanford Carpet Co., N.Y.....	5,484	50.3	4.1	183.81	14.88	8.1
Collins and Aikman Corp., N.Y.....	5,300	66.0	3.5	160.38	8.57	5.3
Van Raalte Co., Inc., N.Y.....	5,259	94.8	5.7	87.16	5.24	6.0

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

* Denotes Issuing Agent

1/ Not Available

2/ Not included in total.

Textiles, Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

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(Continued - 2)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Proximity Mfg. Co., N.C.....	4,850	44.2	3.2	\$ 115.68	\$ 8.49	7.3
* Russell Mfg. Co., Conn.....	4,672	92.9	7.6	141.23	11.55	8.2
* Berkshire Knitting Mills, Pa.....	4,638	87.7	4.2	110.25	5.23	4.7
Trion Co., N.Y.....	4,629	75.6	3.9	73.87	3.84	5.2
Pepperell Mfg. Co., Mass.....	4,609	71.0	3.8	125.90	6.77	5.4
Graniteville Co., S.C.....	4,500 2/	1/	1/	1/	1/	1/
Mohawk Carpet Mills, Inc., N.Y.....	4,468	69.4	3.2	182.90	8.43	4.6
J.F. McElwain Co., N.H.....	4,400	72.0	5.5	201.70	15.49	7.7
Thomaston Cotton Mills, Ga.....	4,365	93.2	4.3	104.44	4.87	4.7
* Forstmann Woolens Co., N.J.....	4,353	93.4	5.0	139.48	7.51	5.4
* Victor-Monaghan Co., S. C.....	4,298	78.7	7.1	99.43	8.94	9.0
* Lawrence Leather Co., Mass.....	4,215 2/	1/	1/	1/	1/	1/
Hat Corp. of America, Conn.....	4,059	90.0	10.0	129.98	14.44	11.1
Ware Shoals Mfg. Co., S.C.....	4,007	57.6	1.7	80.98	2.38	2.9
Hart, Schaffner and Marx, Ill.....	3,960	97.9	6.3	128.03	8.19	6.4
Standard-Coosa-Thatcher, Tenn.....	3,690	86.8	6.6	100.15	7.59	7.6
Industrial Rayon Corp., Ohio.....	3,481	89.9	5.6	167.49	10.46	6.2
* Utica Knitting Co., Inc., N. Y.....	3,444	68.8	4.4	100.41	6.47	6.4
Textiles, Inc., N. C.....	3,443	65.9	5.8	107.38	9.53	8.9
Craddock-Terry Shoe Corp., Va.....	3,422	79.7	4.1	116.80	5.95	5.1
Julius Kayser and Co., N. Y.....	3,408	95.3	4.6	99.45	4.78	4.8
* J. and P. Coats, Inc., R. I.....	3,325	64.7	3.0	106.09	4.95	4.7
Merrimack Mfg. Co., Mass.....	3,294	88.6	6.5	114.02	8.37	7.3
L. Greif and Brothers, Md.....	3,241	86.5	3.9	100.71	4.53	4.5
Phillips-Jones Corp., N. Y.....	3,225	89.8	5.4	94.15	5.71	6.1
* Congoleum-Nairn, Inc., N. J.....	3,127	93.6	4.1	201.84	8.89	4.4
Sidney Blumenthal and Co., N. Y.....	3,117	58.8	2.6	155.99	6.82	4.4
* Florahelm Shoe Co., Ill.....	3,056 2/	1/	1/	1/	1/	1/
Manville Jencks Corp., R. I.....	3,055	69.5	1.9	111.40	3.00	2.7
* P. H. Hanes Knitting Co., N. C.....	3,025	86.9	3.8	89.74	3.93	4.4

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
 1/ Not available
 2/ Not included in total.

Textiles, Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 3)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Martha Mills, Ga.....	2,938 2/	1/	1/			
Wiscasset Mills Co., N. C.....	2,924	13.1	0.8	\$ 79.52	\$ 4.79	6.0
Tubise Chatillon Co., N. Y.....	2,917	64.4	3.8	114.23	6.81	6.0
New Jersey Worsted Mills, N. J.....	2,900	90.0	10.0	144.83	16.09	11.1
* Dunan Mills, S. C.....	2,850	49.2	4.0	120.64	9.84	9.2
Phoenix Hosiery Co., Wis.....	2,832	67.1	3.7	117.94	6.42	5.4
* Ames Worsted Mills, Mass.....	2,813	91.6	6.0	98.17	6.43	6.6
* Clark Thread Co., Ga.....	2,808	72.7	4.1	125.96	7.18	5.7
Standard Knitting Mills, Tenn.....	2,800	89.8	5.5	95.36	5.87	6.2
Real Silk Hosiery Mills, Ind.....	2,785	37.2	2.6	108.30	7.72	7.1
Dwight Mfg. Co., Ala.....	2,748	71.0	4.4	106.26	6.66	6.3
* Selby Shoe Co., Ohio.....	2,742	57.3	1.6	122.34	3.52	2.9
* Weyenberg Shoe Mfg. Co., Wis.....	2,731	60.9	4.1	97.51	6.60	6.8
The Linen Thread Co., Inc., N. Y.....	2,716	59.0	3.7	126.82	7.86	6.2
Uxbridge Worsted Co., Inc., B.I.....	2,712	79.3	5.0	153.47	9.73	6.3
* John B. Stetson and Co., Pa.....	2,709	82.1	2.9	131.90	4.64	3.5
Aragon Baldwin Mills, S. C.....	2,687	43.7	3.0	96.64	6.58	6.8
Washington Mills Co., N. C.....	2,615	76.9	5.3	103.11	7.10	6.9
* Utica and Mohawk Cotton Mills, N. Y.....	2,600 2/	1/	1/			
Roanoke Mills, Inc., N. C.....	2,595	53.5	2.8	85.45	4.51	5.3
Blue Bell Globe Mfg. Co., Miss.....	2,573	52.2	4.4	70.66	5.97	8.4
* Naumkeag Steam Cotton Co., Mass.....	2,569	76.6	4.0	87.78	4.61	5.3
* Lorraine Mfg. Co., R. I.....	2,559	52.8	3.7	150.73	10.66	7.1
* The Beacon Mfg. Co., N. C.....	2,540	50.2	3.3	122.73	7.99	6.5
Melville Shoe Corp., N. Y.....	2,509 2/	1/	1/			
* Wanskuck Co. of Providence, R. I.....	2,465	35.1	2.1	165.98	9.95	6.0
Winslow Bros. and Smith Co., Mass.....	2,400	56.2	3.8	135.42	9.04	6.7
Maiden Form Brassiere Co., N. Y.....	2,399	74.8	3.8	98.34	4.95	5.0
Lane Cotton Mills Co., La.....	2,396	53.8	2.5	90.57	4.20	4.6
* Eagle and Phenix Mills, Ga.....	2,333	40.2	2.5	68.62	4.19	6.1

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 25, 1942

* Denotes Issuing Agent
1/ Not available
2/ Not included in total

Textiles, Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 4)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Adams Millis Corp., N. C.....	2,326	70.5	2.4	\$ 68.89	\$2.33	3.4
Cheney Bros., Conn.....	2,304	65.9	3.6	151.77	8.38	5.5
* Boss Mfg. Co., Ill.....	2,292	86.5	7.5	77.66	6.76	8.7
Chase Bag Co., N. Y.....	2,288	72.1	4.1	129.05	7.38	5.7
* Sayles Finishing Plants, R. I.....	2,276	37.9	1.7	194.67	8.96	4.6
United States Leather Co., N. Y.....	2,250	48.4	2.8	129.33	7.36	5.7
Monarch Mills, S. C.....	2,190	32.1	2.1	102.05	6.72	6.6
* Dunn and McCarthy, Inc., N. Y.....	2,184	92.0	6.3	131.92	9.09	6.9
* Judson Mills, S. C.....	2,155	51.0	3.3	120.35	7.85	6.5
Mooreville Cotton Mills, N. C.....	2,141	46.4	4.1	90.84	8.01	8.8
Oberman and Co., Ark.....	2,136	80.0	2.8	75.37	2.67	3.5
Hosac Mills Corp., Mass.....	2,108	66.0	3.9	98.67	5.85	5.9
Sagamore Mfg. Co., Mass.....	2,082	70.3	3.4	91.25	4.37	4.8
Brookside Mills, Tenn.....	2,078	69.6	4.0	98.17	5.58	5.7
Stillwater Worsted Mills, R. I.....	2,052	84.7	6.8	125.12	10.00	8.0
* Brandon Corp., S. C.....	2,051	45.5	4.0	105.00	9.23	8.8
Rock Hill Printing and Finishing Co., S. C.....	2,050	34.1	3.0	84.98	7.39	8.7
Union Buffalo Mills Co., S. C.....	2,041	46.8	2.8	101.77	6.17	6.1
Elder Mfg. Co., Mo.....	2,038	82.3	5.6	64.41	4.42	6.9
Standard Coated Products, N. Y.....	2,037	20.8	1.1	111.44	6.04	5.4
* Exposition Cotton Mills, Ga.....	2,010	29.1	1.4	93.03	4.44	4.8
* Chadwick-Hoskins Co., N. C.....	2,001 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Gosnold Mills Corp., N. Y.....	2,000 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
* Gossett Mills, S. C.....	2,000	14.4	1.5	79.00	8.00	10.1
* Joseph and Feiss Co., Ohio.....	1,981	56.4	2.8	103.98	5.14	4.9
Cramerton Mills, Inc., N. C.....	1,965	76.3	5.0	119.81	7.85	6.6
James Lees and Sons, Pa.....	1,963	97.5	8.1	132.45	10.97	8.3
* Bates Mfg. Co., Maine.....	1,911	74.8	3.4	140.91	6.32	4.5
Chatham Manufacturing Co., N. C.....	1,909 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Munsingwear, Inc., Minn.....	1,869	96.3	10.0	118.16	12.27	10.4

(Continued)

September 23, 1942.

Office of the Secretary of the Treasury, Division of Research and Statistics.

* Denotes Issuing Agent

^{1/} Not available.^{2/} Not included in total.

Textiles, Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued - 5)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
A. M. Karagheusian, Inc., N. Y.....	1,852	89.3	10.0	\$ 164.90	\$ 18.45	11.2
* Reliance Manufacturing Co., Ill.....	1,851	70.6	5.8	100.69	8.25	8.2
* Apex Hosiery Co., Pa.....	1,850	93.1	10.0	102.18	10.97	10.7
* Joseph Bancroft and Sons Co., Del.....	1,841	75.0	4.2	152.79	8.61	5.6
Sanford Mills, Me.....	1,832	63.5	5.1	128.17	10.36	8.1
Alabama Mills, Inc., Ala.....	1,831 2/	1/	1/	1/	1/	1/
Williamson Dickie Manufacturing Co., Tex..	1,830	6.4	0.6	60.89	5.89	9.7
Manhattan Shirt Co., N. Y.....	1,808	68.6	4.2	111.69	6.80	6.1
Columbia Products Corp., N. Y.....	1,800	93.3	3.7	79.42	3.15	4.0
Hathaway Manufacturing Co., Mass.....	1,800	62.8	2.8	138.89	6.14	4.4
Woodside Cotton Mill Co., S. C.....	1,800	31.7	1.6	87.81	4.45	5.1
J. Schoeneman, Inc., Md.....	1,781	74.6	3.2	115.87	5.01	4.3
Peerless Woolen Mills, Ga.....	1,740	100.0	15.0	113.57	17.04	15.0
May McKen Kaiser Co., N. C.....	1,731	56.3	3.9	136.06	9.43	6.9
Rosemary Mfg. Co., N. C.....	1,714	79.9	4.2	109.98	5.76	5.2
Allied Textile Printers, Inc., N. J.....	1,710 2/	1/	1/	1/	1/	1/
Rosenau Bros., Pa.....	1,700	39.7	2.4	84.71	5.17	6.1
Wentworth Mfg. Co., Mass. 3/	1,700 2/	1/	1/	1/	1/	1/
* Johnson Stephens and Shenkle Shoe Co., Mo.	1,695	86.7	6.4	99.10	7.37	7.4
Hickey Freeman Co., N. Y.....	1,690	97.9	2.9	143.63	4.18	2.9
* Kuppenheimer and Co., Ill.....	1,675	91.9	4.7	178.51	9.09	5.1
Appalachian Mills, Tenn.....	1,650	72.7	7.5	72.73	7.50	10.3
Southern Bleachery and Print Works, S. C..	1,650	98.8	10.5	133.09	14.11	10.6
Arnold Print Works, Mass.....	1,644 2/	1/	1/	1/	1/	1/
* Hayward Schuster Woolen Mills, Mass.....	1,629	29.5	1.5	146.78	7.69	5.2
Muscogee Mfg. Co., Ga.....	1,620	86.4	6.9	86.67	6.95	8.0
Nashawana Mills, Mass. 3/	1,607 2/	1/	1/	1/	1/	1/
Pacole Mfg. Co., S. C.....	1,600	32.1	2.8	99.42	8.70	8.8
Powdrell and Alexander, Inc., Conn.....	1,600	47.8	3.5	102.86	7.53	7.3
Drayton Mills, S. C.....	1,586	83.6	7.1	99.26	8.37	8.4

(Continued)

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

- * Denotes Issuing Agent
- 1/ Not available.
- 2/ Not included in total.
- 3/ No plan.

Textiles, Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 6)

87

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
Fashion Park, Inc., N. Y.....	1,570	89.2	3.4	\$ 153.89	\$ 5.81	3.8
Shirtercraft Co., Md.....	1,567	89.9	5.0	84.10	4.71	5.6
Brighton Mills, Inc., Ga.....	1,566	85.5	6.9	83.68	6.77	8.1
Ponemah Mills, Conn.....	1,560	31.9	2.2	101.32	7.15	7.0
Abbot Worsted Co., Mass.....	1,552	67.3	3.4	114.79	5.81	5.1
* Columbus Mfg. Co., Ga.....	1,549	90.0	10.0	80.91	8.99	11.1
* Hanes Hosiery Mills, N. C.....	1,544	100.0	10.0	92.10	9.21	10.0
* Allied Kid Co., Del.....	1,540	97.2	7.3	164.60	12.31	7.5
Belding Hemingway Co., N. Y.....	1,538 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
Lanette Bleachery and Dye Works, Ala.....	1,532	91.4	7.0	103.45	7.91	7.6
Wm. Carter Co., Mass.....	1,527	93.9	4.2	113.90	5.09	4.5
* Hill Manufacturing Co., Me.....	1,509	88.4	4.3	96.72	4.75	4.9
* Continental Mills, Pa.....	1,503	90.0	6.6	151.03	11.05	7.3
Brilanger Mills, Inc., N. C.....	1,500	45.0	2.8	90.00	5.56	6.1
* Nunn Bush Shoe Co., Wis.....	1,500	73.7	4.8	137.17	8.87	6.5
Appleton Co., S. C.....	1,500	18.3	1.8	94.67	9.45	10.0
* Hollander and Son, Inc., N. J.....	1,500	90.0	2.3	173.33	4.37	2.5
Arms Textile Mfg. Co., N. H.....	1,500	93.9	8.1	102.62	8.82	8.6
* Mid States Shoe Co., Wis.....	1,499	41.8	1.3	123.23	3.82	3.1
* Geo. E. Keith Co., Mass.....	1,469	87.2	4.4	128.63	6.46	5.0
* Anchor Duck Mill, Ga.....	1,460	69.5	4.2	100.68	6.04	6.0
* York Manufacturing Co., Me.....	1,440	96.0	5.6	90.52	5.28	5.8
Gotham Hosiery Co., Pa.....	1,433	96.1	5.3	162.62	9.01	5.5
Watts Mills, S. C.....	1,427	63.4	5.1	96.61	7.83	8.1
Esmond Mills, Inc., R. I.....	1,401	28.6	1.3	117.31	5.33	4.5
* Clifton Manufacturing Co., S. C.....	1,400	67.9	3.4	57.14	2.87	5.0
American Yarn and Processing Co., N. C....	1,387	44.0	4.2	88.54	8.55	9.7
American Finishing Co., Tenn.....	1,378	100.0	3.9	108.99	4.28	3.9
* Edwards Manufacturing Co., Me.....	1,376	100.0	4.2	110.28	4.64	4.2
Florence Mills, S. C.....	1,365	64.9	5.7	88.05	7.73	8.8

(Continued)

September 23, 1942.

Office of the Secretary of the Treasury, Division of Research and Statistics.

* Denotes Issuing Agent

^{1/} Not available.^{2/} Not included in total.

Textiles - Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
 Latest Data Reported September, 1942
 (Continued - 7)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Beaunit Mills, Inc., N. Y.....	1,355	87.6	4.0	\$105.34	\$ 4.85	4.6
* Tabin-Picker and Co., Ill.....	1,354	46.8	5.9	88.25	11.07	12.6
Albert H. Weinbrenner Co., Wisc.....	1,350	95.6	7.7	87.42	7.09	8.1
Newmarket Manufacturing Co., Mass.....	1,350	34.1	1.9	133.37	7.32	5.5
* Nolde and Horst Co., Pa.....	1,343	60.2	1.8	82.14	2.52	3.1
Ninety Six Cotton Mill, S. C.....	1,343	77.6	5.0	92.33	5.90	6.4
* Trimount Clothing Co., Mass.....	1,338	89.8	7.2	115.64	9.28	8.0
Wamsutta Mills, Mass. 3/.....	1,336 2/	1/	1/	1/	1/	1/
Michaels, Stern and Co. Inc., N. Y.....	1,310	92.6	2.7	133.86	3.91	2.9
I. Miller and Sons Co., N. Y.....	1,300	100.0	13.0	138.54	18.01	13.0
* Texas Textile Mills, Texas.....	1,300	99.8	7.8	113.85	8.91	7.8
Cliffside Mills, N. C.....	1,296	92.9	6.0	98.82	6.42	6.5
Williams Manufacturing Co., Ark.....	1,292	92.3	3.9	136.73	5.72	4.2
Spartan Mills, S. C.....	1,290	47.4	2.4	97.67	4.91	5.0
Kilburn Mill, Mass. 2/.....	1,288 2/	1/	1/	1/	1/	1/
Republic Cotton Mills, S. C.....	1,275	32.3	2.2	89.86	6.00	6.7
Progressive Coat and Apron Manufacturing Co., Pa.....	1,275	94.1	4.2	86.04	3.81	4.4
* Beaumont Manufacturing Co., S. C.....	1,269	90.0	11.0	113.48	13.87	12.2
Guerin Mills, Inc., R. I.....	1,266	93.4	7.6	144.14	11.70	8.1
Hartell Mills, Corp., S. C.....	1,256	31.1	1.7	80.85	4.35	5.4
Richmond Hosiery Mills, Ga. 3/.....	1,250 2/	1/	1/	1/	1/	1/
Jobbers Pants Co., Va.....	1,241	90.0	11.0	61.64	7.54	12.2
Barbizon Corp., N. J.....	1,239	73.8	4.1	86.79	4.87	5.6
* Sloane-Elabon Corp., N. J.....	1,230	62.8	6.3	137.07	13.85	10.1
* Rosedale Knitting Co., Pa.....	1,230	96.3	6.6	129.27	8.83	6.8
* Magee Carpet Co., Penn.....	1,208	90.0	13.0	172.12	24.87	14.4
* Coopers, Inc., Wisc.....	1,200	100.0	5.9	91.67	5.42	5.9
Belton Mills, S. C.....	1,200	35.4	1.9	91.67	4.94	5.4
John P. King Manufacturing Co., Ga.....	1,200	43.8	2.3	102.65	5.30	5.2
E. C. Godman Co., Ohio.....	1,200	26.6	2.0	75.00	5.58	7.4

(continued)

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Office of the Secretary of the Treasury, Division of Research and Statistics.

* Denotes Issuing Agent
 1/ Not available.
 2/ Not included in total.
 3/ No plan.

Textiles - Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942
(Continued -8)

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Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
American Hide and Leather Co., Mass.....	1,178	71.2				
* Androscooggin Mills, Me.....	1,173	95.6	3.7	\$158.32	\$ 8.26	5.2
Perry Knitting Co., N. Y.....	1,171	94.2	4.0	97.46	4.11	4.2
* N. Carolina Finishing Co., N. C.....	1,169	56.8	8.2	91.59	7.97	8.7
Mount Hope Finishing Co., Mass.....	1,159	74.1	3.7	95.54	6.27	6.6
			3.3	172.96	7.76	4.5
* Globe Knitting Works, Mich.....	1,159					
Piedmont Manufacturing Co., S. C.....	1,155 2/	90.6	5.6	88.92	5.54	6.2
* Donnelly Garment Co., Mo.....	1,150	49.9 1/	6.8 1/	86.45 1/	11.85 1/	13.7 1/
* Graton and Knight Co., Mass.....	1,141	93.8	10.0	144.60	15.42	10.7
Henrietta Mills, N. C.,.....	1,140	40.1	1.1	109.36	2.95	2.7
* Visking Corp., Ill.....	1,139	86.0				
Royal Manufacturing Co., Pa.....	1,137	86.6	5.5	166.81	10.61	6.4
Bath Mills, Inc., S. C.....	1,125	55.3	4.0	88.74	4.14	4.7
Fried-Ostermann Co., Wisc.....	1,121	85.6	2.8	88.50	4.51	5.1
* May Hosiery Mill, Tenn.....	1,120	39.2	5.1	138.44	8.19	5.9
			2.4	78.70	4.74	6.0
* Wayne Knitting Mills, Ind.....	1,115	75.1				
Mock, Judson, Voehringer, N. Y.....	1,113	73.1	3.5	143.55	6.73	4.7
W. L. Douglas Shoe Co., Mass.....	1,108	94.0	4.9	113.65	7.56	6.7
Gastonia Combed Yarn Corp., N. C.....	1,104	33.5	4.4	140.35	6.51	4.6
* Startex Mills, S. C.....	1,100	90.0	2.0	108.74	6.55	6.0
			10.0	100.58	11.18	11.1
* Maverick Mills, Mass.....	1,100	23.4				
Pinehurst Cloth Mills, Inc., N. C.....	1,100	29.5	1.4	115.46	6.85	5.9
* Decker and Cohn, Ill.....	1,095	81.4	5.0	90.99	4.57	5.0
Stonecutter Mills Co., N. C.....	1,082	93.3	4.4	166.97	9.06	5.4
Holeproof Hosiery Co., Wisc.....	1,080	59.4	7.6	97.37	8.00	8.2
			3.2	149.44	8.14	5.4
Timely Clothes, Inc., N. Y.....	1,077	97.0				
Gardiner and Warring Co., Inc., Ala.....	1,075	88.4	3.2	89.90	2.99	3.4
United States Finishing Co., Conn.....	1,071	58.2	5.7	109.70	7.05	6.4
* Commonwealth Shoe and Leather Co., Mass...	1,069	74.5	3.9	131.02	8.81	6.7
Freeman Shoe Corp., Wisc.....	1,069	78.4	3.1	149.72	6.32	4.2
			5.1	110.39	7.24	6.6

(continued)

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2/ Not included in total.

Textiles, Clothing and Shoes

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

(Continued - 9)

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
* Dunson Mills, Ga.....	1,065	37.6	3.5	\$ 105.45	\$ 9.75	9.2
* Sanquait Silk Co., Inc., Pa.....	1,064	90.0	11.0	62.53	7.65	12.2
Nonquitt Mills, Mass.....	1,060	54.2	3.2	103.77	6.09	5.9
Consolidated Textiles Co., Inc., N. Y.....	1,058	59.4	4.3	103.69	7.52	7.3
Gaffney Manufacturing Co., S. C.....	1,057	66.2	3.0	104.07	4.75	4.6
* Virginia Mills, Inc., N. C.....	1,046	38.2	6.2	88.28	14.28	16.2
Columbus Coated Fabric Corp., Ohio.....	1,035	26.6	1.2	154.59	6.87	4.4
Chicago Rawhide Manufacturing Co., Ill....	1,034	93.9	7.9	134.99	11.30	8.4
Goodall Worsted Co., Me.....	1,034	51.7	3.5	115.39	7.88	6.8
Mao Smith Garment Co., Inc., Miss.....	1,033	65.3	2.5	59.05	2.25	3.8
Wm. E. Hooper Sons Co., Md.....	1,031	30.1	1.9	140.30	9.02	6.4
Merrimac Hat Corp., Mass.....	1,031	75.4	3.2	150.60	6.31	4.2
Boreal Manufacturing Co., Wis.....	1,028	99.2	5.4	90.57	4.95	5.5
Lourens Cotton Mills, S. C.....	1,027	74.5	4.5	105.50	6.36	6.0
Patterson Mills Co., N. C.....	1,025	48.6	2.8	105.39	5.98	5.7
Big Jack Manufacturing Co., Va.....	1,000	70.0	3.9	60.00	3.36	5.6
Duplan Silk Corp., Pa.....	1,000 2/	1/	1/	1/	1/	1/
Joanna Textile Mills, S. C.....	1,000	75.0	7.1	128.00	12.13	9.4
A. Nash Co., Ohio.....	1,000 2/	1/	1/	1/	1/	1/
Stonewall Cotton Mills, Inc., Miss.....	1,000	65.5	1.1	72.00	1.16	1.6
Western Shade and Cloth Co., Ill.....	1,000	87.6	5.2	150.00	8.99	6.0
M. Wile and Co., N. Y.....	1,000	94.0	9.3	121.15	11.96	9.9
Total.....	<u>690,532</u>	73.0	4.7	\$ 117.10	\$ 7.56	6.5

Office of the Secretary of the Treasury, Division of Research and Statistics.

September 23, 1942.

* Denotes Issuing Agent

1/ Not available.

2/ Not included in total.

Tobacco Products

Summary of Operation of Payroll Savings Plans in Companies Reporting to the Treasury
Latest Data Reported September, 1942

Name of Company and State	Number of employees	Percentage of employees participating	Percentage of aggregate payroll deducted	Average monthly salary	Average deduction per employee participating	Percentage of payroll of participating employees deducted
R. J. Reynolds Tobacco Co., N. C.....	11,766	96.4	5.6	\$126.97	\$ 7.36	5.8
*American Tobacco Co., N. Y.....	11,490 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
P. Lorillard Co., N. Y.....	9,475 ^{2/}	^{1/}	^{1/}	^{1/}	^{1/}	^{1/}
*Brown and Williamson Tobacco Co., Ky.....	6,812	81.1	5.2	101.58	6.55	6.5
Liggett and Myers Tobacco Co., N. Y.....	6,197	96.7	5.5	117.95	6.70	5.7
*General Cigar Co., Inc., N. Y.....	6,100	80.3	4.2	106.56	5.61	5.3
*Bayuk Cigars, Inc., Pa.....	5,100	45.1	2.4	88.63	4.65	5.2
*Philip Morris and Co., N. Y.....	3,130	90.0	10.0	140.96	15.66	11.1
Jno. H. Swisher and Son, Inc., Fla.....	2,900	4.8	.5	81.36	8.28	10.1
Deisel-Wemmer-Gilbert, Ohio.....	2,466	53.6	3.6	62.64	4.19	6.7
*Consolidated Cigar Corp., N. Y.....	1,891	47.4	3.1	99.15	6.40	6.5
United States Tobacco Co., N. Y.....	1,539	39.0	1.8	160.26	7.33	4.6
Perfecto Garcia and Bros., Fla.....	1,017	88.5	2.1	92.20	2.22	2.4
Webster Eisenlohr, Inc., N. Y.....	1,000	57.3	4.9	80.84	6.97	8.6
Total.....	<u>49,918</u>	74.7	4.9	\$109.34	\$ 7.10	6.5

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